

Second Edition of the

# UNIFORM CHART OF ACCOUNTS

## FOR LOCAL GOVERNMENTS IN GEORGIA

as required by the  
Georgia General Assembly

adopted and approved by  
Georgia Department of Community Affairs  
Georgia Department of Audits and Accounts

prepared in cooperation with  
Association County Commissioners of Georgia  
Georgia Municipal Association

with assistance from  
Carl Vinson Institute of Government  
The University of Georgia

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### Account Codes

General

Special Revenue

Capital Projects

Debt Service

Enterprise

Internal Service

Trust and Agency

General Fixed Assets

General Long-Term Debt

### Balance Sheet — Assets and Other Debits

Current Assets

Non-Current Assets

Restricted Assets

Capital Assets

Other Assets

Other Debits

### Balance Sheet — Liabilities

Current Liabilities

Non-Current Liabilities

Liabilities Payable from Restricted Assets

### Balance Sheet — Equities and Other Credits

Contributed Capital

Retained Earnings

Fund Balance

Revenues

Taxes

Licenses and Permits

Governmental

# **Uniform Chart of Accounts FOR LOCAL GOVERNMENTS IN GEORGIA**

## **Georgia Department of Community Affairs**

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# UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA

## I. INTRODUCTION

In 1997, the Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act (HB 491). It called for the Georgia Department of Community Affairs (DCA) to develop a uniform chart of accounts for all local governments in the state. The chart of accounts contained in this document is fully compliant with generally accepted accounting principles (GAAP) and was approved by the Georgia Department of Audits and Accounts (State Auditor) and adopted by the Board of Community Affairs in December 1998.

Beginning in fiscal years ending in 2001, local governments in the state must adopt and use this uniform chart in their accounting records; audited financial statements, including Comprehensive Annual Financial Reports (CAFRs); and reports to state agencies. They also are required to classify their transactions in conformity with the fund, balance sheet, revenue, and expenditure classification descriptions contained in this chart. While local government accounting records must reflect these account classifications, more detailed sub-accounts can be used as long as they roll up into accounts specified in this document.

In some cases, when a local government's current organizational and service delivery structures are significantly incompatible with this chart, a government so authorized can crosswalk its data into the reporting classification of the uniform chart. "Crosswalking" is a system whereby financial information from an existing local government accounting system is converted, for reporting purposes, so that functions, activities, and departmental costs are reported in accordance with the Uniform Chart of Accounts. Crosswalking does not apply to this chart's required fund classification.

Authorization to crosswalk can be obtained by submitting an "Application for Authorization to Crosswalk" in the format prescribed by DCA. Governments must submit such plans no later than six months prior to their implementation date. The plan must be approved by DCA and the State Auditor.

Although DCA references the Uniform Chart of Accounts numbering system when requesting information (such as in the annual Report of Local Government Finances), local governments are not required to use it in their accounting systems. As local governments develop new accounting systems, however, they are encouraged to adopt this numbering system. Since DCA will use these account numbers and descriptions to format their requests for financial data and information, using this chart of accounts for accounting purposes will facilitate a local government's financial reporting.

All cities and counties in the state, including their component units, are expected to adhere to the provisions of this chart of accounts. It is not the intent of this chart to impose an additional level of accounting requirements on component units where state agency-mandated chart of accounts already exist (e.g., boards of education, the county boards of health). These other charts are by reference incorporated into this document.

The list of account titles used in this chart is not comprehensive or exhaustive. Local governments will have to supplement these classifications as necessary to provide information needed for policy and management purposes. This chart, for instance, does not include specific detailed revenue and expense classifications for utilities, transportation systems, airports, hospitals, and numerous other activities commonly accounted for in proprietary funds. In these cases, local governments are expected to adhere to the financial

reporting and accounting requirements of the appropriate regulatory agencies or professional associations. For example, electric and gas utilities may conform to requirements of the Federal Energy Regulatory Commission (FERC) and water and sewer utilities to pronouncements of the National Association of Regulatory Utility Commissioners (NARUC). However the chart does include accounts necessary to allow governments to use this chart to account for these proprietary-type activities.

While this chart of accounts requires that local governments account for and report on the use of financial resources in a consistent and uniform format, there is no intent to specify how local governments are organized and managed. Clearly, the chart has implications for both organizational structure and management, but how local governments organize and manage their operations are appropriately the responsibility of local policymakers (e.g., expenditure accounts focus on function and activities rather than departments). The purpose of this chart is to provide a uniform format for local government financial reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments in the state. It is also the hope of DCA officials and the State Auditor that the chart will prove to be a useful resource for local government policymakers and managers on matters related to budgeting, accounting, and financial reporting.

This chart of accounts is an evolving document. For it to be useful to local governments, it must be viewed as a work-in-progress, especially in the first year or two of implementation. The chart will require periodic changes and updates, reflecting new Governmental Accounting Standards Board (GASB) pronouncements and changes in state law and policy as well as changes based upon local government experiences using it. The recently established Local Government Financial Issues Forum, jointly sponsored by DCA and the State Auditor, will serve as the vehicle for considering and incorporating these periodic changes.

## BACKGROUND

The General Assembly has required that local governments prepare and submit reports of their financial position and operations to various state agencies. Most local governments are required to have annual audits prepared of their financial affairs and transactions of all of their funds and activities, and to submit those audits either annually or biennially to the state auditor [O.C.G.A. § 36-81-7(a)]. They also are required to submit financial information and data to the Department of Community Affairs. Examples include an annual report of their finances (revenues, expenditures, assets, and debts of all funds) [O.C.G.A. § 36-81-8]; the total cost of providing solid waste management services [O.C.G.A. § 12-8-39.2]; and the rate of taxation for the hotel/motel tax and the amounts collected and expended [O.C.G.A. § 48-13-56].

Most local governments in Georgia have developed their own accounting and financial reporting systems that adhere to generally accepted accounting principles (GAAP) as prescribed by the GASB. Nevertheless, considerable variation exists from one jurisdiction to another in how financial information and data are presented in annual audits and reported to DCA. This variation in approaches to financial reporting limits the utility of local government reports. It also makes it difficult for local governments interested in comparing their financial and service delivery situations to make valid and useful comparisons—a complaint registered periodically with DCA by local government officials from around the state.

Policymakers in Georgia have recognized for some time the need for a local government uniform chart of accounts. It has been discussed in various committees of the General Assembly since the mid-1970s. It was most recently raised in the deliberations of the Georgia Future Communities Commission (GFCC). The Commission was created by a Joint Resolution (H.R. 324) of the Georgia General Assembly in 1995. Its membership was appointed by the Speaker of the House, Lieutenant Governor, Association County Commissioners of Georgia, Georgia Municipal Association, County Officer's Association, and Georgia Chamber of Commerce, and included local government officials, state legislators, and business leaders. The Commission was created to “examine governmental,

social, and economic issues confronting local governments” and “to develop specific proposals to ensure that all of Georgia’s local governments become catalysts for economic prosperity.”

As one of its “guiding principles,” the Commission expressed an interest in “encouraging accountable, responsive, and understandable local government and cost effective, financially sound service delivery systems.” In its review of local government service delivery and financing, the Commission noted how difficult it is “in the absence of a standard chart of accounts” to compare revenues and expenditures from one jurisdiction to another and for state and local officials and citizens to make meaningful judgments about local government operations and finances. The Commission included a proposal for a uniform chart of accounts in its initial set of recommendations developed for the General Assembly in 1996, believing that a uniform chart would contribute in a significant way to this important principle—more accountable, responsive, and understandable local government (GFCC 1998: pp. 4, 5, and 13).

**PROCESS OF  
DEVELOPING THE  
UNIFORM CHART  
OF ACCOUNTS**

In requiring that DCA take responsibility for developing the uniform chart of accounts, the General Assembly was clear about its intent to improve local government financial management practice “while maintaining, preserving, and encouraging the principle of home rule over local matters (HB 491).” DCA designed and initiated a process that systematically solicited the input and advice of local government officials from around the state. A Uniform Chart of Accounts Advisory Committee was established in the summer of 1997. It was composed of city and county officials; staff from DCA, the State Auditor’s Office, and The University of Georgia; and representatives from the Municipal Electric Authority of Georgia (MEAG), Municipal Gas Authority of Georgia (MGAG), and Wachovia Bank. The Advisory Committee created three technical task forces to explore various issues related to the general chart of accounts, fund structure, and cost allocation. The Advisory Committee and the three task forces met periodically throughout the fall and winter, with the Advisory Committee finalizing its recommendations at its last meeting in Macon in April 1998.

DCA contracted with the Carl Vinson Institute of Government at The University of Georgia to assist in preparing this uniform chart of accounts document. The Illustrative Chart of Accounts contained in Appendix C of the *GAAFR* (“Blue Book”) was used as a base or foundation (GFOA 1994: pp. 361-410) and was revised to reflect the unique organizational, legal, and policy context of this state as well as the recommendations of the Uniform Chart of Accounts Advisory Committee. A DCA work group composed of city and county officials and representatives from the Association County Commissioners of Georgia (ACCG), the Georgia Municipal Association (GMA), the Georgia Government Finance Officers Association (GGFOA), and the Georgia Society of Certified Public Accountants (GSCPA), reviewed drafts of the document, ensuring the continued input of local officials throughout the drafting process. Staff from the State Auditor’s Office and DCA also reviewed drafts of the document throughout the summer of 1998. In August, a draft was made available for review by the ACCG and GMA membership, and a two-day work session involving city and county finance officers/directors was held in Macon. As required by the Georgia Administrative Procedures Act, a final draft document was distributed for review and comment in November, and a public hearing was held on December 2, 1998. *The Uniform Chart of Accounts for Local Governments in Georgia* was approved by the State Auditor and subsequently adopted by the Board of Community Affairs in December 1998.

In 1999, DCA sponsored a series of statewide workshops to expose the first edition to local government representatives. Based upon the feedback received from these workshops, in late 1999 and early 2000, DCA revised the chart to incorporate the suggestions from these local governments. This revision was approved by the State Auditor and was adopted by the Board of Community Affairs in March 2001.

**DOCUMENT  
OVERVIEW**

This document contains a uniform chart of accounts for local governments in Georgia. It is a revised version of the Government Finance Officers Association’s (GFOA’s)

March, 2001

Illustrative Chart of Accounts contained in Appendix C of the “Blue Book.” Like GFOA’s Illustrative Chart, it includes only accounts used in accounting and financial reporting and is divided into two major sections: a **Summary of Account Classifications** and **Account Descriptions**. Both sections follow the same general format, including fund structure; balance sheet accounts; revenues and other financing sources; and expenditures and other financing uses, including function, activity, and object classifications. Appendix A contains a figure summarizing common uses of balance sheet accounts.

In developing this document, the Blue Book’s chart has been revised “only when necessary,” as suggested by GFOA (1994: p. 361). As noted above, the revisions made to the GFOA document reflect the organizational, legal, and policy context of this state; the intent of the Local Government Uniform Chart of Accounts and Reporting Act (HB 491); and the perspectives of Georgia finance professionals and local officials. In addition to these state-related revisions, it has been changed to ensure that it is consistent with current GAAP and recent GASB pronouncements. Account descriptions used in the Blue Book are used in this chart when appropriate. Other account descriptions in this chart have been derived from the sources listed at the end of this Introduction (pp. 5-6) and from a selected Georgia city and county chart of accounts.

As noted above, in an effort to solicit local input, DCA created a Uniform Chart of Accounts Advisory Committee composed primarily of local government officials. Its recommendations contributed significantly to the content of this document. The Committee focused its attention on the fund structure, cost allocation and indirect costs, and the numbering system and account coding scheme.

**Fund Structure.** With regard to fund structure, the Advisory Committee was sensitive to the state’s interest in comparability and recognized the value of requiring that local governments consistently account for some activities in specified funds. Thus, while this chart gives local governments some latitude in the use of funds, it requires that selected governmental activities be accounted for in specific funds. For example, water and sewer, solid waste, and various utilities must be accounted for in enterprise funds; and law libraries, confiscated assets, and E-911 in special revenue funds (see pp. 9-10 for a complete list of required funds). The use of these funds is not limited to the activities specified in this chart. Local governments can choose to account for other activities in these fund types as well.

**Cost Allocation and Indirect Costs.** Since salaries and benefits are a major cost of local government, consistent allocation of these costs is important for achieving comparable cost data for localities in this state. This chart, therefore, requires that all local governments charge salaries and benefits directly to the various functions, activities, and departments receiving the benefit.

Allocation of indirect costs also has significant implications for understanding and comparing the cost of local government service delivery. Currently, many local governments already allocate indirect costs, but some do not. This chart requires that all local governments with reported expenditures/expenses totaling \$10 million or more for all funds allocate general fund administrative costs within the general fund and to all other funds within the reporting entity beginning in fiscal years ending in 2004, although earlier implementation is encouraged.

While a specific method of indirect cost allocation is not prescribed here, the plan must involve full cost allocation or be prepared in accordance with OMB Circular A-87 (*Cost Principles Applicable to Grants and Contracts with State and Local Governments*). The use of internal service funds is recognized as an important instrument of cost allocation, and all cities and counties are encouraged to use them in their efforts to allocate costs.

**Numbering System / Account Code.** The Advisory Committee recommended a numbering system and an account coding structure that is based on the numbering system in GFOA’s Illustrative Chart. Figure 1 (p. 7) summarizes the account coding system used in this chart of accounts, which closely follows the Committee’s recommended system. The structure includes a 13-digit account code, which involves 3 digits for the fund classification; 4 digits for the function and activity; 2 digits for the account class and 4 digits for the balance sheet accounts, revenue sources, or expenditure objects. Additional digits for department are optional and can be added to expenditure and revenue accounts as desired.



Figure 1 (p. 7) identifies the numbers of the major categories: fund codes (100-999); balance sheet—assets (11), liabilities (12), and equities (13); revenues (31-39); expenditures (51-61); and functions (1000-9999). Figure 2 (p. 8) provides coding examples for specific balance sheet, revenue, and expenditure transactions.

In GFOA's Illustrative Chart, the numbering system was intended primarily for reference. In this uniform chart, it is anticipated that the numbering system eventually will be adopted by local governments in their account coding systems. While local governments are not required to use the specific account numbers included in this chart, they are required to classify their financial transactions in a manner consistent with the account descriptions in Section III. More detailed sub-accounts can be used as long as they roll up to the accounts used here.

Beginning with fiscal years ending in 2001, financial reports to DCA and other state agencies must be consistent with this uniform chart of accounts, including the numbering system. The level of detail required in these reports will vary depending upon the information needs of the state agency requesting the information. The accounts that the DCA includes in the annual *Report of Local Government Finances* are marked as such in both sections II and III of the chart. Note that if an asterisk appears at both an activity level and a subactivity within that level, local governments should report the subactivity separately and exclude it from the total expenditures for the particular activity for purposes of preparing the *Report of Local Government Finances*. However, local governments should be prepared to provide the detailed information specified in this chart. Reporting financial information to DCA will be easier if the government uses the specific account numbers contained in this chart.

#### AMENDING OR CHANGING THIS CHART

This uniform chart of accounts will require amending from time to time to accommodate new GASB pronouncements, changes in state policy, and municipal and county experiences implementing it. As noted above, the Local Government Financial Issues Forum will serve as the primary vehicle for considering the local government-initiated changes, which must be considered in a manner consistent with the rule-making process required by the Georgia Administrative Procedure Act (O.C.G.A. § 50-13-1 through 50-13-23). All changes must be adopted by the Board of Community Affairs and approved by the State Auditor.

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**Figure 1**  
**Account Coding Structure**

Description	Fund	Dept. (optional)	Function and Activity	Account Class	Balance Sheet Accounts, Revenue Sources, and Expenditure Objects
<b>Fund Codes</b>					
General	1 0 0				
Special Revenue	2 0 0 - 2 9 9				
Capital Projects	3 0 0 - 3 9 9				
Debt Service	4 0 0 - 4 9 9				
Enterprise	5 0 0 - 5 9 9				
Internal Service	6 0 0 - 6 9 9				
Trust and Agency	7 0 0 - 7 9 9				
General Fixed Assets	8 0 0 - 8 9 9				
General Long-Term Debt	9 0 0 - 9 9 9				
<b>Balance Sheet — Assets and Other Debits</b>					
Current Assets				11	1 0 0 0 - 4 9 9 9
Non-Current Assets				11	5 0 0 0 - 5 9 9 9
Restricted Assets				11	6 0 0 0 - 6 9 9 9
Capital Assets				11	7 0 0 0 - 7 9 9 9
Other Assets				11	8 0 0 0 - 8 9 9 9
Other Debits				11	9 0 0 0 - 9 9 9 9
<b>Balance Sheet — Liabilities</b>					
Current Liabilities				12	1 0 0 0 - 4 9 9 9
Non-Current Liabilities				12	5 0 0 0 - 6 9 9 9
Liabilities Payable from Restricted Assets				12	7 0 0 0 - 8 9 9 9
<b>Balance Sheet — Equities and Other Credits</b>					
Other Credits				13	1 0 0 0 - 1 9 9 9
Contributed Capital				13	2 0 0 0 - 2 9 9 9
Retained Earnings				13	3 0 0 0 - 3 9 9 9
Fund Balance				13	4 0 0 0 - 4 9 9 9
<b>Revenues</b>					
Taxes		XX		31	1 0 0 0 - 9 9 9 9
Licenses and Permits		XX		32	1 0 0 0 - 9 9 9 9
Intergovernmental		XX		33	1 0 0 0 - 9 9 9 9
Charges for Services		XX		34	1 0 0 0 - 9 9 9 9
Fines and Forfeitures		XX		35	1 0 0 0 - 9 9 9 9
Investment Income		XX		36	1 0 0 0 - 9 9 9 9
Contributions and Donations		XX		37	1 0 0 0 - 9 9 9 9
Miscellaneous		XX		38	1 0 0 0 - 9 9 9 9
Other Financing Sources		XX		39	1 0 0 0 - 9 9 9 9
<b>Function</b>					
General Government		XX	1 0 0 0		
Judicial		XX	2 0 0 0		
Public Safety		XX	3 0 0 0		
Public Works		XX	4 0 0 0		
Health and Welfare		XX	5 0 0 0		
Culture / Recreation		XX	6 0 0 0		
Housing and Development		XX	7 0 0 0		
Debt Service		XX	8 0 0 0		
Other Financing Uses		XX	9 0 0 0		
<b>Expenditures / Expenses</b>					
Personal Services and Employee Benefits				51	1 0 0 0 - 9 9 9 9
Purchased / Contracted Services				52	1 0 0 0 - 9 9 9 9
Supplies				53	1 0 0 0 - 9 9 9 9
Capital Outlays				54	1 0 0 0 - 9 9 9 9
Interfund / Interdepartmental Charges				55	1 0 0 0 - 9 9 9 9
Depreciation and Amortization				56	1 0 0 0 - 9 9 9 9
Other Costs				57	1 0 0 0 - 9 9 9 9
Debt Service				58	1 0 0 0 - 9 9 9 9
Other Financing Uses				61	1 0 0 0 - 9 9 9 9

**Figure 2**  
**Account Coding Examples**

<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Account Class</u>	<u>Balance Sheet Account Revenue Source, and Expenditure Object</u>
XXX	X	XXX	XX (optional)	XX	XXXX

  

<u>Balance Sheet</u>					
<i>The government accounts for prepaid items in the electric utility fund.</i>					
<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Class</u>	<u>Account</u>
510	NA	NA	NA	11	3800
<b>510-11-3800</b> (No function, activity, or department)					
510 - Electric enterprise fund					
11 - Assets and other debits					
3800 - Prepaid items					

  

<u>Revenue</u>					
<i>The government receives revenue from the local option sales tax (LOST).</i>					
<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Class</u>	<u>Source</u>
100	NA	NA	XX (optional)	31	3100
<b>100-31-3100</b> (No function or activity; department is optional)					
100 - General fund					
31 - Tax revenue					
3100 – LOST					

  

<u>Expenditure</u>					
<i>The government pays the salary of the police chief.</i>					
<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Class</u>	<u>Object</u>
100	3	210	XX (optional)	51	1100
<b>100-3-210-51-1100</b> (Department is optional)					
100 - General fund					
3 - Public safety					
210 - Police administration					
51 - Personal services and employee benefits					
1100 - Regular employees					

  

<b>NA - Not Applicable</b>					
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**FUND CLASSIFICATIONS**

See Account Descriptions in  
Section III on pp. 37-41.

**II. SUMMARY OF ACCOUNT CLASSIFICATIONS**

Governmental accounting systems should be organized and operated on a fund basis. All of a government's individual funds are first classified by category and then by fund type within each category. There are four categories:

- **Governmental funds**-The funds through which most government functions typically are financed.
- **Proprietary funds**-The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial position, and changes in financial position.
- **Fiduciary funds**-The funds used to account for assets held by the government as a trustee or agent.
- **Account groups**-The category used to record and control a government's general fixed assets and the unmatured principal of its general long-term liabilities.

As indicated above, generally accepted accounting principles (GAAP) allow governments to use governmental fund types for their general government operations and proprietary fund types to account for their business-type activities. Therefore, some governments account for certain activities in governmental fund types and other governments account for the same activities in proprietary fund types. Unfortunately, allowing governments this option makes it difficult to compare the financial conditions of Georgia local governments.

A major objective of the Local Government Uniform Chart of Accounts and Reporting Act (HB 491) is obtaining financial information and data that allow for meaningful comparisons among local governments in the state. Consequently, this chart of accounts requires that local governments use enterprise funds to account for specified utilities (e.g., electric, gas, cable television), water and sewer, hospitals, nursing homes, mass transit, solid waste (collection/recycling/disposal), airports, and special facilities; and special revenue funds for law libraries, E-911, confiscated assets, grants, special districts, and the hotel/motel tax. The use of enterprise and special revenue funds is not limited to these activities. Local governments can choose to account for other activities in these fund types as well.

The four categories listed above are divided into the following fund types, account groups, and individual funds. Governments must use each individual fund included in this chart of accounts, if applicable.

*Code      Classification*

**GOVERNMENTAL FUND TYPES****100      General fund****200      Special revenue funds**

- 205      Law library fund
- 210      Confiscated assets fund
- 215      Emergency 911 telephone fund
- 220      Grant fund (s) (required if the fund's expenditures exceed 2% of the general fund's expenditures, otherwise the use is optional)
- 250      Multiple grant fund
- 270      Special district fund (s) (e.g., fire or recreation district)
- 275      Hotel/motel tax fund
- 280      Rental motor vehicle excise tax fund

**300 Capital projects funds**

- 310 General obligation bond fund
- 320 Special purpose local option sales tax (SPLOST) fund
- 330 Homestead option sales tax (HOST) fund
- 340 Grant fund
- 350 Local resources fund
- 360 Revenue Bond Fund

**400 Debt service funds**

- 410 General obligation bonds fund
- 420 Revenue bonds fund
- 430 Special purpose local option sales tax (SPLOST) fund

**PROPRIETARY FUND TYPES****500 Enterprise funds**

- 505 Water and sewer fund
- 510 Electric fund
- 515 Gas fund
- 520 Combined utility fund
- 525 Cable television fund
- 530 Hospital fund
- 535 Nursing home fund
- 540 Solid waste fund (collection, recycling, and disposal)
- 545 Mass transit fund
- 550 Airport fund
- 555 Special facilities fund
- 570 Telecommunication fund

**600 Internal service funds****FIDUCIARY FUND TYPES****700 Trust and agency funds**

- 710 Agency funds
  - 715 Clerk of superior court fund
  - 720 Clerk of probate court fund
  - 725 Clerk of state court fund
  - 730 Sheriff's fund
  - 735 Recorder's court fund
  - 740 Tax commissioner's fund
  - 745 Municipal court fund
  - 750 Magistrate court fund
- 770 Trust funds
  - 775 Pension trust funds
  - 785 Expendable trust funds
  - 790 Non-expendable trust funds

## ACCOUNT GROUPS

**800      General fixed assets**

**900      General long-term debt**

These nine fund types and account groups are described in Section III of this document.

### BALANCE SHEET ACCOUNT CLASSIFICATIONS

See Account Descriptions in  
Section III on pp. 42-51

A summary of balance sheet accounts is presented below. Detailed descriptions of these balance sheet accounts are presented in Section III. The accounts designated with an asterisk (★) represent the required level of detail for DCA reporting purposes.

Certain valuation accounts that carry credit balances are included among the assets in this list because they are presented with the assets in a balance sheet. For example, the allowance for uncollectible delinquent taxes account appears among the assets, even though it is not an asset, because on the balance sheet it reduces the amount of reported delinquent taxes receivable to indicate the estimated collectible portion.

*Code                      Classification*

## **11                      ASSETS AND OTHER DEBITS**

### **11.1000              Current assets**

11.1100 ★	Cash (including cash equivalents)
11.1110	Cash in bank
11.1160	Petty cash
11.1180	Change fund
11.1200	Cash with fiscal agent
11.1300 ★	Investments-current
11.1400	Interest receivable-investments
11.1500	Taxes receivable-current
11.1510	Allowance for uncollectible current taxes (credit)
11.1600	Taxes receivable-delinquent
11.1610	Allowance for uncollectible delinquent taxes (credit)
11.1700	Interest and penalties receivable-taxes
11.1710	Allowance for uncollectible interest and penalties (credit)
11.1800	Tax liens receivable
11.1810	Allowance for uncollectible tax liens (credit)
11.1900	Accounts receivable
11.1930	Allowance for uncollectible accounts receivable (credit)
11.2100	Unbilled accounts receivable
11.2110	Allowance for uncollectible unbilled accounts receivable (credit)
11.2200	Special assessments receivable-current
11.2230	Allowance for uncollectible current special assessments (credit)
11.2300	Special assessments receivable-non-current
11.2330	Allowance for uncollectible non-current special assessments (credit)
11.2400	Special assessments receivable-delinquent

11.2430	Allowance for uncollectible delinquent special assessments (credit)
11.2500	Special assessment liens receivable
11.2510	Allowance for uncollectible special assessment liens (credit)
11.2600	Interest receivable-special assessments
11.2630	Allowance for uncollectible special assessment interest (credit)
11.2700	Intergovernmental receivable
11.2800	Notes receivable
11.2830	Allowance for uncollectible notes (credit)
11.2900	Rent receivable
11.2930	Allowance for uncollectible rent (credit)
11.3100	Due from other funds - _____fund
11.3200	Interfund receivable - _____fund
11.3300	Advances to other funds - _____fund
11.3400	Advances to other governments
11.3500	Advances to employees
11.3600	Inventories-materials and supplies
11.3700	Inventories-stores for resale
11.3800	Prepaid items
11.3900	Unamortized premiums on investments
11.4100	Unamortized discounts on investments (credit)

**11.5000 Non-current assets**

11.5100	Receivables-non-current
11.5200 ★	Investments-long-term
11.5300	Deferred charges

**11.6000 Restricted assets**

11.6100 ★	Cash
11.6200 ★	Investments
11.6300 ★	Customer deposits

**11.7000 Capital assets**

11.7100	Sites
11.7200	Site improvements
11.7210	Accumulated depreciation-site improvements (credit)
11.7300	Infrastructure
11.7310	Accumulated depreciation-infrastructure (credit)
11.7400	Buildings
11.7410	Accumulated depreciation-buildings (credit)
11.7500	Machinery and equipment
11.7510	Accumulated depreciation-machinery and equipment (credit)
11.7600	Construction in progress

**11.8000 Other assets**

11.8100	Investments-joint venture
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**11.9000 Other debits**

11.9100	Amount available
11.9200	Amount to be provided



**12 LIABILITIES****12.1000****Current liabilities**

12.1100	Accounts payable
12.1200	Salaries and wages payable
12.1300	Payroll deductions payable
12.1400	Employer's share of employee benefits-current
12.1500	Claims and judgments payable
12.1600	Contracts payable
12.1700	Retainage payable
12.1800	Intergovernmental payable
12.1900	Due to other funds - _____ fund
12.2100	Interfund payable - _____ fund
12.2200	Matured bonds payable
12.2300	Matured interest payable
12.2400	Accrued interest payable
12.2500	Deferred revenue
12.2600	Deposits payable
12.2700 ★	Notes payable-current
12.2800	Bonds payable-current
12.2820 ★	General obligation bonds payable
12.2840 ★	Special assessment debt payable with government commitment
12.2860 ★	Revenue bonds payable
12.2880 ★	Other bonds payable
12.2900	Arbitrage payable-current
12.3100 ★	Capital leases payable-current
12.3200 ★	Closure and post-closure care costs-current
12.3300	Other current liabilities

**12.5000****Non-current liabilities**

12.5100	Advances from other funds - _____ fund
12.5200	Employer's share of employee benefits-non-current
12.5300 ★	Notes payable-non-current
12.5400 ★	Capital leases payable-non-current
12.5500	Deferred compensation benefits payable
12.5600	Bonds payable-non-current
12.5620 ★	General obligation bonds payable
12.5640 ★	Special assessment debt with government commitment
12.5660 ★	Revenue bonds payable
12.5680 ★	Other bonds payable
12.5700 ★	Deferred amounts for bond refundings (debit or credit balance)
12.5800 ★	Unamortized premiums on bonds
12.5900 ★	Unamortized discounts on bonds (debit)
12.6000	Arbitrage payable-non-current
12.6100 ★	Closure and post-closure care costs-non-current
12.6200	Other non-current liabilities

**12.7000****Liabilities payable from restricted assets**

12.7100	Customer deposits payable
12.7200 ★	Revenue bonds payable
12.7300	Accrued interest payable

### 13 EQUITIES AND OTHER CREDITS

#### 13.1000 Other credits

13.1100	Investment in general fixed assets
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#### 13.2000 Contributed capital

13.2100	Contributed capital - government
13.2200	Contributed capital - customers
13.2300	Contributed capital - developers
13.2400	Contributed capital - intergovernmental

#### 13.3000 Retained earnings

13.3100	Retained earnings-reserved for revenue bond operations and maintenance
13.3200	Retained earnings-reserved for revenue bond construction
13.3300	Retained earnings-reserved for revenue bond current debt service
13.3400	Retained earnings-reserved for revenue bond future debt service
13.3500	Retained earnings-reserved for revenue bond renewal and replacement
13.3600	Retained earnings-reserved for _____
13.3700	Retained earnings-unreserved

#### 13.4000 Fund balance

13.4100	Fund balance-reserved
13.4105	Fund balance-reserved for debt service
13.4110	Fund balance-reserved for endowments
13.4115	Fund balance-reserved for encumbrances
13.4120	Fund balance-reserved for inventories
13.4125	Fund balance-reserved for prepaid items
13.4130	Fund balance-reserved for non-current loans receivable
13.4135	Fund balance-reserved for advances to other funds
13.4140	Fund balance-reserved for fixed assets held for resale
13.4145	Fund balance-reserved for employees' pension benefits
13.4150	Fund balance-reserved for _____
13.4200	Fund balance-unreserved
13.4210	Fund balance-unreserved, designated for _____
13.4220	Fund balance-unreserved, undesignated

### REVENUES AND OTHER FINANCING CLASSIFICATIONS

See Account Descriptions in  
Section III on pp. 52-67

Government revenues are classified by fund, type, and source. The following classifications include revenues commonly found in a local government's funds. This revenue list is intended to provide a logically structured and reasonably complete revenue classification that can be adapted to meet the managerial and reporting needs of Georgia local governments. Local governments may choose to include more detail as needed, but the accounts designated with an asterisk (★) represent the required level of detail for DCA reporting purposes and should not be changed and/or combined.

*Code**Classification***31****TAXES****31.1000****General property taxes**

- 31.1100 Real property-current year
- 31.1110 ★ Public utility
- 31.1120 ★ Timber
- 31.1190 ★ Other
- 31.1200 ★ Real property-prior year
- 31.1300 Personal property-current year
- 31.1310 ★ Motor vehicle
- 31.1320 ★ Mobile home
- 31.1330 ★ MARTA
- 31.1340 ★ Intangibles (regular and recording)
- 31.1350 ★ Railroad equipment
- 31.1390 ★ Other
- 31.1400 ★ Personal property-prior year
- 31.1500 Property not on digest
- 31.1600 ★ Real estate transfer (intangible)
- 31.1700 Franchise taxes
- 31.1710 ★ Electric
- 31.1720 ★ Water
- 31.1730 ★ Gas
- 31.1740 ★ Sewage
- 31.1750 ★ Television cable
- 31.1760 ★ Telephone
- 31.1790 ★ Other

**31.3000****General sales and use taxes**

- 31.3100 ★ Local option sales and use taxes
- 31.3200 ★ Special purpose local option sales and use taxes
- 31.3300 ★ Homestead option sales and use taxes
- 31.3900 ★ Other

**31.4000****Selective sales and use taxes**

- 31.4100 ★ Hotel/motel
- 31.4200 ★ Alcoholic beverage excise
- 31.4300 ★ Local option mixed drink
- 31.4400 ★ Excise tax on rental motor vehicles
- 31.4900 ★ Other

**31.5000****Local option income taxes**

- 31.5100 Individual
- 31.5200 Corporate

**31.6000****Business taxes**

31.6100 ★	Business and occupation taxes
31.6200 ★	Insurance premium taxes
31.6300 ★	Financial institutions taxes

### **31.8000 ★ Other Taxes**

### **31.9000 ★ Penalties and interest on delinquent taxes**

31.9100	General property
31.9110	Real
31.9120	Personal
31.9200	Selective sales and use
31.9300	Local option income
31.9400	Business
31.9500	Fi Fa
31.9900	Other

## **32 LICENSES AND PERMITS**

### **32.1000 Business licenses**

32.1100 ★	Alcoholic beverages
32.1110	Beer
32.1120	Wine
32.1130	Liquor
32.1140	Bar cards
32.1200 ★	General business license
32.1210	Real estate
32.1220	Insurance
32.1230	Logging permits
32.1290	Other fees
32.1900	Other

### **32.2000 Non-business licenses and permits**

32.2200 ★	Building and signs
32.2210	Zoning and land use
32.2220	House moving
32.2230	Sign
32.2300	Motor vehicle operators
32.2400	Marriage licenses
32.2500	Animal licenses
32.2900 ★	Other
32.2910	Pistol permit
32.2920	Blasting fee
32.2930	Street maintenance decals
32.2990	Other

### **32.3000 ★ Regulatory fees**

32.3100 ★	Building structures and equipment (building permits) <sup>1</sup>
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<sup>1</sup>For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

32.3110	Protective inspection administration
32.3120	Building inspection
32.3130	Plumbing inspection
32.3140	Electrical inspection
32.3150	Gas inspection
32.3160	Air conditioning inspection
32.3170	Boiler inspection
32.3180	Elevator inspection
32.3200	Entertainment
32.3900	Other

**32.4000 ★ Penalties and interest on delinquent licenses and permits**

32.4100	Business license penalty
32.4200	Sign permit penalty
32.4300	Late tag penalty
32.4400	Interest on business licenses

**33 INTERGOVERNMENTAL REVENUES**

**33.1000 ★ Federal government grants**

33.1100	Operating-categorical
33.1110	Direct
33.1150	Indirect
33.1200	Operating-non-categorical
33.1210	Direct
33.1250	Indirect
33.1300	Capital
33.1310	Direct
33.1350	Indirect

**33.3000 ★ Federal government payments in lieu of taxes**

**33.4000 ★ State government grants**

33.4100	Operating-categorical
33.4110	Direct
33.4150	Indirect
33.4200	Operating-non-categorical
33.4210	Direct
33.4250	Indirect
33.4300	Capital
33.4310	Direct
33.4350	Indirect

**33.5000 State government payment of lieu of taxes**

33.5100 ★	Homeowner tax relief grants
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**33.6000 ★ Local government unit (specify unit) grants**

**33.7000 Local government unit (specify unit) shared revenues**

33.7100 ★	Special purpose local option sales and use taxes
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**33.8000 ★ Local government unit (specify unit) payments in lieu of taxes****34 CHARGES FOR SERVICES****34.1000 ★ General government**

- 34.1100 Court costs, fees, and charges
- 34.1110 Bond administration
- 34.1120 Probation fee
- 34.1130 Drug testing fee
- 34.1190 Other
- 34.1200 Recording of legal instruments
- 34.1300 Planning and development fees and charges
- 34.1310 Plat reduction fee
- 34.1320 Impact fees
- 34.1321 Impact fees for facilities
- 34.1322 Impact fees for other services
- 34.1390 Other
- 34.1400 Printing and duplicating services
- 34.1500 Data processing
- 34.1600 Motor vehicle tag collection fees
- 34.1700 Indirect cost allocations
- 34.1750 Internal service fund charges
- 34.1800 Risk financing premiums
- 34.1900 Other
- 34.1910 Election qualifying fee
- 34.1920 Advertising fee
- 34.1930 Sale of maps and publications
- 34.1940 Commissions on tax collections

**34.2000 Public safety**

- 34.2100 ★ Special police services
- 34.2110 ID card fees
- 34.2120 Accident reports
- 34.2130 False alarms
- 34.2200 ★ Special fire protection services
- 34.2210 False alarms
- 34.2300 ★ Detention and correction services
- 34.2310 Fingerprinting fee
- 34.2320 Inmate medical fee
- 34.2330 Prisoner housing fee
- 34.2500 ★ E-911 charges
- 34.2600 ★ Ambulance fees
- 34.2900 ★ Other

**34.3000 Streets and public improvements**

- 34.3100 Street, sidewalk, and curb repairs
- 34.3200 ★ Special assessments
- 34.3210 Capital improvement
- 34.3220 Service
- 34.3300 State road maintenance fees
- 34.3900 Other

**34.4000****Utilities / enterprise**

34.4100	Sanitation
34.4110 ★	Refuse collection charges
34.4120 ★	Sale of waste and sludge
34.4130 ★	Sale of recycled materials
34.4150 ★	Landfill use fees
34.4160 ★	Solid waste recycling fees
34.4190 ★	Other charges
34.4200 ★	Water/sewerage
34.4210	Water charges
34.4255	Sewerage charges
34.4260 ★	Stormwater utility charges
34.4300 ★	Electric
34.4310	Electric charges
34.4400 ★	Gas
34.4410	Gas charges
34.4500 ★	Telephone
34.4510	Telephone charges
34.4600 ★	Television cable
34.4610	Television cable charges

**34.5000 ★****Other/enterprise**

34.5200 ★	Golf course
34.5210	Golf course charges
34.5300 ★	Airport
34.5310	Airport charges
34.5400 ★	Parking
34.5410	Parking charges
34.5500 ★	Transit
34.5510	Passenger fares
34.5600 ★	Telecommunication
34.5610	Telecommunication charges

**34.6000****Other Fees**

34.6100	Animal control and shelter fees
34.6110	Animal control and shelter fees
34.6200	Divorcing parents fees
34.6210	Divorcing parents fees
34.6300	Child support fees
34.6310	Child support fees
34.6400	Background check fees
34.6410	Background check fees
34.6900	Other fees

**34.7000 ★****Culture and recreation**

34.7100	Library use fees
34.7200	Activity fees
34.7300	Event admission fees

34.7400	Exhibit admission fees
34.7500	Program fees
34.7600	Periodical subscriptions fees
34.7700	Other tuition charges
34.7900	Other culture and recreation fees and charges

**34.9000 ★ Other charges for services**

34.9100	Cemetery fees
34.9300	Bad check fees
34.9900	Other

**35 FINES AND FORFEITURES****35.1000 Fines and Forfeiture**

35.1100 ★	Court
35.1110	Superior
35.1120	State
35.1130	Magistrate
35.1140	Recorder's court
35.1150	Probate court (county only)
35.1160	Juvenile
35.1170	Municipal
35.1200 ★	Bonds
35.1300 ★	Confiscation
35.1320	Cash confiscation
35.1340	Other confiscation / escheats
35.1360	Proceeds from sale of confiscated property
35.1400 ★	Additional penalty assessments
35.1500	Library
35.1900	Other
35.1910	Overweight assessments

**36 INVESTMENT INCOME****36.1000 ★ Interest revenues****36.2000 ★ Realized gain or loss on investments****36.3000 ★ Unrealized gain or loss on investments****37 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES****37.1000 ★ Contributions and Donations from Private Sources****38 MISCELLANEOUS REVENUE****38.1000 ★ Rents and royalties****38.2000 ★ Telephone commissions**



**38.3000 ★ Reimbursement for damaged property****38.4000 ★ Pension Trust Fund Contributions**

38.4100 Employer contributions

38.4200 Employee contributions

38.4300 Contributions from other sources

**38.9000 ★ Other****39 OTHER FINANCING SOURCES****39.1000 ★ Interfund transfers**

39.1100 Operating transfers in from component units

39.1200 Operating transfers in - \_\_\_\_\_ fund

39.1300 Residual equity transfers in - \_\_\_\_\_ fund

**39.2000 ★ Proceeds of general fixed asset dispositions**

39.2100 Sale of assets

39.2200 Property sale

**39.3000 ★ Proceeds of general long-term liabilities**

39.3100 General obligation bond proceeds

39.3200 Special assessment debt with government commitment proceeds

39.3300 Refunding bond proceeds

39.3400 Premiums on bonds sold

39.3500 Capital leases

## EXPENDITURES AND OTHER FINANCING USES CLASSIFICATIONS

See Account Descriptions in  
Section III on pp. 67-97.

Multiple classification of the governmental funds' expenditure data is important for both internal and external management control and accountability. This multiple classification facilitates the collection and analysis of data in different ways for different purposes (e.g., internal evaluation, external reporting, and intergovernmental comparison) and in manners that cross fund and organizational lines. The major accounting classifications of expenditures are by fund character, function (or program), activity, department (or organizational unit), and object class.

**Function** (or program) classification provides information on the overall purposes or objectives of expenditures. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. Some governments may want to identify programs that include group activities, operations, or organizational units directed to attaining specific purposes or objectives.

**Activity** classification is a specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity with the public safety function).

Classification of expenditures by **department** (organizational unit) is essential to maintaining accountability. This classification corresponds to the government unit's organizational structure. A particular organizational unit may be charged with carrying out one or several activities or programs. Moreover, the same activity or program is sometimes carried on by several organizational units because of its inherent nature or because of faulty organizational structure. In an effort to avoid prescribing a local government's organizational structure, this chart focuses the expenditure classification on functions and activities rather than on departments. In this chart's coding structure, digits for department are optional and can be used to reflect a local government's organizational arrangement. This chart of accounts does not require governments to use the department dimension.

Finally, expenditures should be classified by **object classes** (i.e., according to the types of items purchased or services obtained). Examples of current operating object of expenditure classifications are personal services, supplies, and other services and charges. Capital outlays and debt service also are major objects of expenditure classifications.

## COST ALLOCATION

The Uniform Chart of Accounts and Reporting Act (HB 491) seeks more comparability in financial reporting by Georgia local governments. While achieving complete comparability will be difficult, allocating costs is viewed as important in this effort. Therefore, this uniform chart of accounts requires that all local governments allocate salaries and benefits to specific functions, activities, and departments. It also requires that some (certain-sized) governments allocate indirect costs between funds and to functions, activities, and departments in the general fund.

**General Requirements.** All local governments that report combined actual expenditures/expenses for all funds totaling \$10 million or more in fiscal years ending in 2000 (approximately 120 local governments) should perform an indirect cost allocation beginning in fiscal years ending in 2002, although earlier implementation is encouraged. They must allocate general fund administrative costs to all individual funds and to other functions, activities, and departments within the general fund. Local governments that spend less than \$10 million are encouraged to perform an indirect cost allocation, but are not required to do so.

As mandated by the Solid Waste Management Act of 1990, all local governments are required to perform an indirect cost allocation for all solid waste activities. This allocation is required regardless of the local government's total expenditures. For those local governments with expenditures totaling \$10 million or more, allocating indirect costs in compliance with the requirements of the chart will also satisfy the indirect cost allocation requirements of the Solid Waste Management Act.

This chart of accounts does not require any single method of cost allocation, and any reasonable cost

allocation plan is appropriate. Cities and counties are encouraged to present a note to the financial statements describing the indirect cost principles used and how they were applied. Governments will make the cost allocation in the accounting records of the reporting governments and include them in the annual audited financial statements, when the statutes require an annual audit.

**Use of Internal Service Funds.** While this chart does not require that governments use internal service funds, these funds can serve as an important tool of cost allocation, and local governments are encouraged to use them. For example, a government may choose to account for the operation of a central maintenance garage that has the responsibility of servicing all of the government's vehicles in an internal service fund. At the end of the year, these vehicle maintenance charges will already have been allocated to the government's various funds and/or departments. Alternatively, if the government operates the central maintenance garage as part of the general fund, it may allocate these costs as the charges occur (i.e., similar to the use of the internal service fund), or they may need to allocate them periodically or at the end of the government's fiscal year.

**Allocation of Salaries and Benefits.** All local governments, without regard to the amount these governments spend, must charge employees' salaries and benefits (e.g., payroll taxes, pension contributions, and employee and workers' compensation insurance) to the various functions, activities, and departments receiving the benefit. Governments are encouraged to charge salaries and benefits directly at the time the government records the payroll, but salaries and benefits can be allocated based on an indirect cost plan as discussed below. For example, when a single employee serves as both the public works director (i.e., within the general fund) and the water department director (i.e., within an enterprise fund), the government should allocate this employee's salary to both departments, based upon the estimated time spent in each department. The government may decide on an allocation formula/approach at the beginning of the year and then allocate the costs throughout the year.

**Allocating Indirect Costs.** To allocate indirect costs properly, an understanding of both direct and indirect costs is necessary. A direct cost is a cost that a government can assign specifically to a given or particular service. For example, a clerk that works full-time in the parks and recreation department is a direct cost of that department.

An indirect cost is a cost that is necessary for the functioning of the government overall that the government cannot assign directly to one service or department. For example, an accounts payable clerk processes invoices for every department, but the government assigns this employee to the accounting department.

To meet the requirements of this chart of accounts, the government must assign its general fund's administrative costs to other general fund functions, activities, and departments and to all other funds within the reporting entity that receive a benefit and are legally permissible to reimburse it. As indicated earlier, while governments are not required to use any specific indirect cost allocation method, the allocation plan must involve full cost allocation or be prepared in accordance with OMB Circular A-87 (Cost Principles Applicable to Grants and Contracts with State and Local Governments) and ASMB C-10 (Implementation Guide for OMB A-87).<sup>2</sup>

**Recording the Indirect Cost Allocation.** The sample journal entries in Figure 3 (p. 24) illustrate the appropriate recording of the indirect cost allocation between the general fund and the fund receiving the benefits.

**Budgeting for Indirect Costs.** The Georgia budget law does not prescribe the budgetary basis that a Georgia local government must use, and this chart of accounts does not require a specific budgetary basis. However, since indirect costs will be charged to each fund for selected governments, the government must decide whether they are going to include this allocation within each of the funds affected by the adopted budget. If the government budgets indirect costs and charges the indirect costs to each affected fund, there will be consistency between the GAAP basis and the budgetary basis. In the government's annual audited

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<sup>2</sup> The following general administrative costs are allocable under a cost allocation plan that is compliant with OMB Circular A-87: General supervision (1511), Accounting (1512), Budget (1513), Treasury (1515), Purchasing (1517), Law (1530), Data processing/MIS (1535), Human resources (1540), Risk management (1555), Internal audit (1560), General government buildings and plant (1565), General engineering (1575), Records management (1580), Customer service (1590) and General administration fees (1595). Of course, local governments that choose to do full cost allocation would allocate all general administrative costs.

financial report, the government would report this information on both the GAAP-based operating statement and the budgetary basis operating statement. However, if the government does not budget the indirect costs, then these costs will not be included with the budgetary basis operating statement. As a result, the government will report a difference between GAAP and the budgetary basis (since the indirect costs will be recorded in accounting records). The government must reconcile this difference, either on the face of the budgetary basis operating statement or in the notes to the financial statements.

**Figure 3**  
**Indirect Cost Allocation**  
**Sample Journal Entries**

	<u>DR</u>	<u>CR</u>
<b>General Fund:</b>		
Due from other funds (11.3100)	\$xxxxx	
Revenues-charges for services- Indirect cost allocations (34.1700)		\$xxxxx
<b>Fund Receiving the Benefits:</b>		
Expense/expenditure-*		
Indirect cost allocations (55.1000)	\$xxxxx	
Due to general fund (12.1900)		\$xxxxx

\* This amount would be charged to the appropriate function, activity, and department.

**FUNCTION AND ACTIVITY CLASSIFICATIONS**

*Code*                      *Classification*

**1000                      GENERAL GOVERNMENT****1100 ★                      Legislative**

1110                      Governing body  
1120                      Legislative committees and special bodies  
1130                      Clerk of council/commission

**1300 ★                      Executive**

1310                      Mayor/commission chairperson  
1320                      Chief executive (manager or administrator)  
1330                      Clerk - Administration

**1400 ★                      Elections****1500                      General administration**

1510 ★                      Financial administration  
1511                      General supervision  
1512                      Accounting  
1513                      Budget  
1514                      Tax administration  
1515                      Treasury  
1516                      Licensing  
1517                      Purchasing  
1518                      Debt administration  
1530 ★                      Law  
1535 ★                      Data processing/MIS  
1540 ★                      Human resources  
1545 ★                      Tax commissioner (constitutional officer)  
1550 ★                      Tax assessor  
1555 ★                      Risk management  
1560 ★                      Internal audit  
1565 ★                      General government buildings and plant  
1570 ★                      Public information  
1575 ★                      General engineering  
1580 ★                      Records management  
1590 ★                      Customer service  
1595 ★                      General administration fees

**2000                      JUDICIAL**

2100 ★                      Judicial administration  
2150 ★                      Superior court  
2180 ★                      Clerk of Superior Court (constitutional officer)

2200 ★	District attorney
2300 ★	State court
2400 ★	Magistrate court
2450 ★	Probate court
2500 ★	Recorder's court
2600 ★	Juvenile court
2650 ★	Municipal court
2700 ★	Grand jury
2750 ★	Law library
2800 ★	Public defender

### **3000 PUBLIC SAFETY**

#### **3100 ★ Public safety administration**

#### **3200 ★ Police**

3210	Police administration
3220	Crime control and investigation
3221	Criminal investigation
3222	Vice control
3223	Patrol
3224	Records and identification
3225	Youth investigation and control
3226 ★	Custody of prisoners <sup>3</sup>
3227	Custody of property
3228	Crime laboratory
3230	Traffic control
3231	Motor vehicle inspection and regulation
3240	Police training
3250	Special detail services
3260	Police stations and buildings
3270	Dispatcher
3280	Medical services
3285	Public relations
3290	Other

#### **3300 ★ Sheriff (constitutional officer)**

3310	Law Enforcement Administration
3320	Crime control and investigation
3321	Criminal investigation
3322	Vice control
3323	Uniform patrol
3324	Records and identification
3325	Youth investigation and control

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<sup>3</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

3326 ★	Jail operations <sup>4</sup>
3327	Custody of property
3328	Crime laboratory
3330	Traffic control
3340	Training
3350	Special detail services
3355	Sheriff's office and buildings
3360	Court services
3370	Medical services
3380	Dispatcher
3385	Public relations
3390	Other
<b>3400 ★</b>	<b>Corrections</b>
3410	Correctional administration
3420	Adult correctional institutions
3430	Juvenile correctional institutions
3440	Delinquents in other institutions
3450	Adult probation and parole
3460	Juvenile probation and parole
3470	Medical Service
<b>3500 ★</b>	<b>Fire</b>
3510	Fire administration
3520	Fire fighting
3530	Fire prevention
3540	Fire training
3550	Fire communications
3560	Medical services
3570	Fire stations and buildings
<b>3600 ★</b>	<b>Emergency medical services (EMS)</b>
3610	EMS Administration
3620	EMS Training
3630	EMS Operations
3650	Medical Services
3660	EMS Stations and Buildings
3670	Dispatcher
<b>3700 ★</b>	<b>Coroner / medical examiner</b>
<b>3800 ★</b>	<b>E-911</b>
<b>3900 ★</b>	<b>Other protection</b>
3910	Animal control
3920	Emergency management
3930	Militia and armories
3940	Examination of licensed occupations

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<sup>4</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

3950 Public scales  
3960 Flood control

## **4000 PUBLIC WORKS**

### **4100 ★ Public works administration**

### **4200 ★ Highways and streets**

4210 Highways and streets administration  
4220 Roadways and walkways  
4221 Paved streets  
4222 Unpaved streets  
4223 Alleys  
4224 Sidewalks and crosswalks  
4225 Street cleaning  
4226 Other maintenance  
4230 Bridges, viaducts, and grade separations  
4240 Tunnels  
4250 Storm drainage  
4260 Street lighting  
4270 Traffic engineering

### **4300 ★ Sanitation and wastewater**

4310 Sanitary administration  
4320 Stormwater collection and disposal  
4330 Sewage collection and disposal  
4331 Sanitary sewer maintenance  
4332 Sanitary sewer cleaning  
4333 New sewer services  
4334 Sewer lift stations  
4335 Sewage treatment plants

### **4400 ★ Water**

4410 Water administration  
4420 Supply  
4430 Treatment  
4440 Distribution

### **4500 Solid waste and recycling**

4510 ★ Solid waste and recycling administration  
4520 ★ Solid waste collection  
4530 ★ Solid waste disposal  
4540 ★ Recyclables collection  
4550 ★ Recyclables operations  
4560 ★ Closure and post-closure care  
4570 ★ Future landfill/Cell development  
4580 ★ Public Education  
4585 ★ Yard Trimmings collection & management

### **4600 ★ Electric**



<b>4700 ★</b>	<b>Gas</b>
<b>4750 ★</b>	<b>Telecommunications</b>
<b>4800 ★</b>	<b>Cable Television</b>
<b>4900 ★</b>	<b>Maintenance and shop</b>
<b>4950 ★</b>	<b>Cemetery</b>
<b>4960 ★</b>	<b>Intergovernmental payments of special purpose local option sales tax</b>
<b>4970</b>	<b>Other</b>

## **5000 HEALTH AND WELFARE**

<b>5100 ★</b>	<b>Health</b>
5110	Public health administration
5120	Vital statistics
5130	Regulation and inspection
5140	Communicable disease control
5141	Tuberculosis
5142	Socially transmitted diseases
5143	Rabies control
5144	Mosquito control
5145	Other communicable diseases
5150	Maternal and child health services
5151	Maternal and preschool
5152	School
5160	Adult health services
5170	Health centers and general clinics
5180	Laboratory
5190	Indigent medical care
5195	Buildings and plant
<b>5400 ★</b>	<b>Welfare</b>
5410	Welfare administration
5420	Institutional care
5430	Direct assistance
5431	General assistance
5432	Senior assistance
5433	Aid to dependent children
5434	Aid to the blind
5435	Aid to the disabled
5436	Other direct assistance
5440	Intergovernmental welfare payments
5441	General assistance
5442	Senior assistance
5443	Aid to dependent children

**30 • Account Classification****Expenditures - Function**

5444	Aid to the blind
5445	Aid to the disabled
5446	Other welfare assistance
5450	Vendor welfare payments
5451	Vendor medical payments
5452	Other vendor payments
5460	Buildings and plant

**5500 ★ Community services**

5510	Meals on Wheels
5520	Senior Citizens Center
5530	Community Center
5540	Transportation Services

**5600 ★ Public Education****6000 CULTURE / RECREATION****6100 ★ Recreation**

6110	Culture/recreation administration
6120	Participant recreation
6121	Supervision
6122	Recreation centers
6123	Playgrounds
6124	Swimming pools
6130	Sport Facilities
6149	Other recreational facilities
6170	Spectator recreation
6171	Botanical gardens
6172	Museums
6173	Art galleries
6174	Zoos
6180	Special recreational facilities
6190	Special facilities

**6200 ★ Parks**

6210	Parks administration
6220	Park areas
6230	Parkways and boulevards
6240	Forestry and nursery
6250	Park policing
6260	Park lighting

**6500 ★ Libraries**

6510	Library administration
6520	Circulation
6530	Catalog
6540	Reference
6550	Order
6560	Periodicals
6570	Extension
6580	Special collections

6590 Branch libraries

**7000 HOUSING AND DEVELOPMENT**

**7100 ★ Conservation**

7110 Conservation administration  
7120 Water resources  
7130 Agricultural resources  
7140 Forest resources  
7150 Mineral resources  
7160 Fish and game resources

**7200 ★ Protective inspection**

7210 Protective inspection administration  
7220 Building inspection  
7230 Plumbing inspection  
7240 Electrical inspection  
7250 Gas inspection  
7260 Air conditioning inspection  
7270 Boiler inspection  
7280 Elevator inspection

**7300 ★ Urban redevelopment and housing**

7310 Urban redevelopment and housing administration  
7320 Urban redevelopment  
7321 Redevelopment administration  
7322 Conservation projects  
7323 Rehabilitation projects  
7324 Clearance projects  
7325 Relocation  
7330 Public housing  
7340 Other urban redevelopment

**7400 ★ Planning and zoning**

7410 Planning and zoning  
7450 Code enforcement

**7500 ★ Economic development and assistance**

7510 Economic development and assistance administration  
7520 Economic development  
7530 Employment security  
7540 Tourism  
7550 Downtown development  
7560 Enterprise operations  
7561 Mass transit  
7563 Airport  
7564 Parking  
7565 Special facilities

**7600 ★ Economic opportunity**

7610 Job corps  
7611 Men's urban training centers

**32 ▪ Account Classification****Expenditures - Function**

7612	Women's urban training centers
7613	Rural conservation centers
7614	Youth camps
7620	Youth work-training programs
7621	In-school projects
7622	Out-of-school projects
7630	Community action programs
7631	Preschool readiness instruction
7632	Study centers
7633	Day-care centers
7634	Remedial instruction for elementary school students
7635	Family health education
7636	Other projects
7640	Adult basic education
7650	Assistance to migrant agricultural workers and families
7660	Work experience programs for needy persons
7670	Job training
7680	Comprehensive economic program

**8000 ★ DEBT SERVICE**

**9000 ★ OTHER FINANCING USES**

**OBJECT CLASSIFICATIONS**

*Code*                      *Classification*

**51                      PERSONAL SERVICES AND EMPLOYEE BENEFITS****51.1000 ★              Personal services-salaries and wages**

51.1100                      Regular employees  
 51.1200                      Temporary employees  
 51.1300                      Overtime

**51.2000 ★              Personal services-employee benefits**

51.2100                      Group insurance  
 51.2200                      Social Security (FICA) contributions  
 51.2300                      Medicare  
 51.2400                      Retirement contributions  
 51.2500                      Tuition reimbursements  
 51.2600                      Unemployment insurance  
 51.2700                      Workers' compensation  
 51.2900                      Other employee benefits

**52                      PURCHASED / CONTRACTED SERVICES****52.1000                      Purchased professional and technical services**

52.1100 ★                      Official/administrative  
 52.1200 ★                      Professional  
 52.1300 ★                      Technical

**52.2000                      Purchased-property services**

52.2100 ★                      Cleaning services  
 52.2110                      Disposal (e.g., garbage pickup)  
 52.2120                      Snow plowing  
 52.2130                      Custodial  
 52.2140                      Lawn care  
 52.2200 ★                      Repairs and maintenance  
 52.2300 ★                      Rentals  
 52.2310                      Rental of land and buildings  
 52.2320                      Rental of equipment and vehicles

**52.3000                      Other purchased services**

52.3100 ★                      Insurance, other than employee benefits  
 52.3200 ★                      Communications  
 52.3300 ★                      Advertising  
 52.3400 ★                      Printing and binding  
 52.3500 ★                      Travel  
 52.3600 ★                      Dues and fees  
 52.3700 ★                      Education and training

**34 ▪ Account Classification****Expenditures – Object Classifications**

52.3800 ★ Licenses  
52.3850 ★ Contract labor  
52.3900 ★ Other

**53 SUPPLIES**

**53.1000 Supplies**  
53.1100 ★ General supplies and materials  
53.1200 ★ Energy  
53.1210 Water/sewerage  
53.1220 Natural gas  
53.1230 Electricity  
53.1240 Bottled gas  
53.1250 Oil  
53.1260 Coal  
53.1270 Gasoline  
53.1300 ★ Food  
53.1400 ★ Books and periodicals  
53.1500 Supplies/inventory purchased for resale  
53.1510 ★ Water  
53.1520 ★ Gas  
53.1530 ★ Electricity  
53.1540 ★ Telecommunications  
53.1550 ★ Garbage bags  
53.1590 ★ Other  
53.1600 ★ Small equipment  
53.1700 ★ Other supplies

**54 CAPITAL OUTLAYS**

**54.1000 ★ Property**  
54.1100 Sites  
54.1200 Site improvements  
54.1300 Buildings  
54.1400 Infrastructure  
  
**54.2000 ★ Machinery and equipment**  
54.2100 Machinery  
54.2200 Vehicles  
54.2300 Furniture and fixtures  
54.2400 Computers  
54.2500 Other Equipment

**55 INTERFUND / INTERDEPARTMENTAL CHARGES**

**55.1000 ★ Indirect cost allocations**  
55.1100 General

**55.2000 ★ Self-funded insurance**

55.2100 Administrative fees  
55.2200 Claims  
55.2300 Judgments  
55.2400 Allocated Self-Insurance Costs

**56 DEPRECIATION AND AMORTIZATION****56.1000 ★ Depreciation****56.2000 ★ Amortization****57 OTHER COSTS****57.1000 ★ Intergovernmental****57.2000 ★ Payments to other agencies****57.3000 ★ Payments to others****57.4000 ★ Bad debts****57.5000 ★ Loss on disposition of fixed assets****57.9000 ★ Contingencies****58 DEBT SERVICE****58.1000 ★ Principal**

58.1100 Bonds  
58.1200 Capital lease  
58.1300 Other debt

**58.2000 ★ Interest**

58.2100 Bonds  
58.2200 Capital lease  
58.2300 Other debt

**58.3000 ★ Fiscal agent's fees****58.4000 ★ Issuance costs****58.5000 ★ Advance refunding escrow****61 OTHER FINANCING USES****61.1000 ★ Operating transfers out - \_\_\_\_\_ fund**

**36 ▪ Account Classification**

**Expenditures – Object Classifications**

- 61.2000 ★      Operating transfers out to component units**
- 61.3000 ★      Payments to refunded bond escrow agent**
- 61.4000 ★      Residual equity transfers out - \_\_\_\_\_ fund**
- 61.5000 ★      Discounts on bonds sold**



## III. ACCOUNT DESCRIPTIONS

<b>FUND CLASSIFICATION DESCRIPTIONS</b>
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The account descriptions in this uniform chart of accounts have been derived from the Illustrative Accounts contained in Appendix C of GFOA's "Blue Book," the sources listed in the Introduction of this document (pp. 56), and account definitions used in selected Georgia city and county chart of accounts. Governments must use each individual fund included in this chart of accounts, if the government provides the services described for each fund type.

<i>Code</i>	<i>Description</i>
<b>100</b>	<b>General fund.</b> Account for all financial resources except those required to be accounted for in another fund.
<b>200</b>	<b>Special revenue funds.</b> Account for the proceeds of specific revenue sources (other than those from expendable trusts or for major capital projects) that are restricted legally to expenditure for specified purposes. Blended component units' general funds should be reclassified as special revenue funds. Governments must account for the following funds as special revenue funds and they may not reclassify them as enterprise funds.
205	<b>Law library fund.</b> Account for county-operated law libraries.
210	<b>Confiscated assets fund.</b> Account for the cash received either from a cash confiscation or cash received from a sale of capital assets acquired from a drug raid.
215	<b>Emergency 911 telephone fund.</b> Account for operations of E-911 centers. E-911 centers provide an open channel between citizens and public safety providers (i.e., police, fire, and medical responders) to efficiently, effectively, and appropriately respond to calls received for emergency services and non-emergency assistance/information. If a government's E-911 program is integrated within its telecommunications activity, they must account for E-911 within the Telecommunications Fund (fund 570).
220	<b>Grant fund(s).</b> Accounts used for individual grants with projected expenditures that exceed 2% of the general fund's budgeted total operating expenditures. A government must establish a separate grant fund for each grant meeting this criterion. Some governments adopt grant budgets whose fiscal years differ from the government's fiscal year. For example, the grant period ends August 31 and the government's fiscal year ends June 30, 2000. In applying the 2% rule to these grants, the grant period that begins in the government's fiscal year would be used (e.g., the grant period beginning September 1, 1999, would be used to measure the 2% rule for the government's fiscal year beginning July 1, 1999). Once a grant meets this fund's definition (e.g., the grant could meet this requirement in the second year of a multiple year grant), the government must report the grant in this fund until the grant purposes are completed. If the government is using a grant for major construction projects related to general government operations, it should account for it in fund 340. If the government is using a grant for an enterprise fund purpose, it should account for the grant in the appropriate enterprise fund directly.
250	<b>Multiple grant fund.</b> Account for all grants not meeting the 2% materiality test (fund 220) and not used to finance general fund operations. If a grant is used to finance general fund operations, a government may account it for in the general fund. If the government is using a grant for major construction related to general government operations, it should

	account for it in fund 340. If the government is using a grant for an enterprise fund purpose, it should account for the grant in the appropriate enterprise fund directly.
270	<b>Special district fund(s).</b> Account for each special taxing district in a separate fund. For example, a county government may provide fire services only in the unincorporated area of the county and tax only those properties located in the unincorporated area to pay for it. These property taxes and the fire services they finance should be accounted for in a separate special district fund.
275	<b>Hotel / motel tax fund.</b> Account for the hotel/motel taxes collected as required by general law. If the government is expending these tax proceeds in another fund type, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund.
280	<b>Rental motor vehicle excise tax fund.</b> Account for rental motor vehicle excise tax collected as allowed by general law. If the government is expending these tax proceeds in another fund type, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund.
300	<p><b>Capital projects funds.</b> Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those facilities financed by proprietary funds and trust funds). If a government finances a capital project from multiple funding sources, the following rules apply in this order:</p> <ol style="list-style-type: none"> <li>1. If general obligation bonds are one of the funding sources, fund 310 must be used for the total financing of the project.</li> <li>2. If special purpose local option sales taxes are one of the funding sources, fund 320 must be used for the total financing of the project.</li> <li>3. With any other combinations of revenue sources, the primary revenue stream in terms of "total project revenues" is the determining factor about which fund the government must use.</li> </ol>
310	<b>General obligation bond fund.</b> Account for general obligation bond proceeds to be used for the acquisition and construction of major capital facilities.
320	<b>Special purpose local option sales tax (SPLOST) fund.</b> Account for capital projects financed from SPLOST funds. If the government is expending these tax proceeds in an enterprise fund, the government must report the tax revenue in this fund first and then transfer the proceeds to the enterprise fund.
330	<b>Homestead option sales tax (HOST) fund.</b> Account for HOST proceeds used to replace funds lost as a result of providing for a homestead exemption from county ad valorem taxes.
340	<b>Grant fund.</b> Account for capital grants used to finance major capital projects. The 2% grant rule (see fund 220) does not apply to this fund.
350	<b>Local resources fund.</b> Account for capital projects financed from other unrestricted local funds, usually as a result of an operating transfer from the general fund.
360	<b>Revenue Bond Fund.</b> Account for revenue bond proceeds to be used for the acquisition and construction of major capital facilities.
400	<b>Debt service funds.</b> Account for the accumulation of resources for, and the retirement of, general long-term principal and interest.

- 410 **General obligation bonds fund.** Account for property taxes to be used to retire bond principal and to pay interest on general obligation bonds.
- 420 **Revenue bonds fund.** Account for user charges to be used to retire bond principal and to pay interest on revenue bonds that are not accounted for in enterprise funds.
- 430 **Special purpose local option sales tax (SPLOST) fund.** Account for SPLOST taxes to be used to retire debt incurred (e.g., bonds or capital leases) to finance SPLOST- approved projects.
- 500 **Enterprise funds.** A government may use an enterprise fund to report any activity for which it charges a fee to external users for goods or services. This chart requires governments to use the following enterprise funds.
- 505 **Water and sewer fund.** Account for government-provided water and sewer services financed by user charges and other revenues. A government may establish separate funds for water and sewer services.
- 510 **Electric fund.** Account for government-provided electricity financed by user charges and other revenues.
- 515 **Gas fund.** Account for government-provided gas financed by user charges and other revenues.
- 520 **Combined utility fund.** Account for the services of a combined utility operation (e.g., water/sewer and electricity or water/sewer and gas) financed by user charges and other revenues.
- 525 **Cable television fund.** Account for government-provided cable television. If a government's fiber optic program is merged with their cable television program, they should use fund 570. The government may provide this service directly to customers or may contract for the service but still collect the revenues for the service.
- 530 **Hospital fund.** Account for a government-owned or operated hospital (GASB Codification Section Ho5.102).
- 535 **Nursing home fund.** Account for government-provided nursing home care.
- 540 **Solid waste fund (collection, recycling, and/or disposal).** All local governments that own and/or operate an *open* municipal solid waste or construction and demolition landfill must establish an enterprise fund to account for all solid waste management revenues and expenditures. All counties with a population of 25,000 and above (at the last census) and all cities with a population of 5,000 and above must establish enterprise funds to account for all solid waste management revenues and expenditures. Solid waste management revenues and expenditures should include those associated with collection, recycling and disposal of solid waste; waste reduction practices; and solid waste public education efforts.

If the government is in the solid waste business, it must use this fund classification. A government is considered in the solid waste business if it contracts for these services (e.g., collection, recycling, disposal) with a private vendor and the government has input into the management of the service such as determining the number of pickups per week, whether the pickup is at the street or the curb or house, etc. If a government simply franchises geographic areas to particular private vendors and has no management input, the government is not in the collection business. If the government collects any fees from citizens for the contractor as a convenience and simply forwards the fees to the contractor (with or without an administrative fee deducted), and the government has no control over the services provided, the government is not required to use this fund type as

- they are not considered in the solid waste business. If a government's only solid waste-related activity is the receipt of host fees from a privately owned landfill, this fund classification need not be used.
- 545 **Mass transit fund.** Account for government-provided transit service that is generally available and financed by user charges or other revenues. This classification is intended for larger transit systems and is not to be used for transportation service to specific population groups (e.g., senior citizens, ride share programs).
- 550 **Airport fund.** Account for government-operated airports that are financed by user charges and other revenues and that offer commercial service. Airports that a fixed base operator manages are not required to be classified in this fund classification.
- 555 **Special facilities fund.** Account for all facilities owned or operated by the government for public gatherings, including: civic centers, government centers, arts centers, convention centers, trade centers, exposition centers, community centers, conference centers, theaters, amphitheaters, and museums. They must satisfy one or more of the following criteria: (1) the facility is supported primarily by the hotel/motel tax; (2) the facility is financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) are financed or recovered primarily through user charges; (3) the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes; (4) the facility is financed with debt secured solely by a pledge of the net revenues from fees and charges of the activity (i.e., revenue bonds); (5) laws or regulations require that the facility's costs, including capital costs (e.g., depreciation or capital debt service), be recovered with fees and charges rather than with taxes or similar revenues; (6) the pricing policies for admission to or use of the facility establish fees and charges designed to recover its costs, including capital costs (e.g., depreciation or debt service); (7) the primary use of the facility includes recreational and/or cultural events for which participants are charged a fee for attendance/admission; and (8) the primary use of the facility includes meetings, conventions, trade shows, and other events for which fees are charged for use of facility space and which are not intended for attendance solely by the government's employees. This definition excludes facilities used primarily for government purposes, such as public meetings, voting precincts, and other purposes generally benefiting the government's citizenry. Also, this definition is not meant to include gymnasiums, sports centers, senior centers, recreation centers, and swimming pools that may be used for events for which the public is charged a fee or that may rent space for events. However, this is not meant to preclude a government from accounting for these types of facilities as enterprise funds if the government determines that doing so is appropriate.
- 570 **Telecommunications fund.** Account for government-sponsored fiber optic/cable systems (i.e., integrated systems, Internet service provider). If a government's E-911 program is integrated into their telecommunications program, they must account for it in this fund.
- 600 **Internal service funds.** Account for the financing of goods or services provided by one department or agency to other departments or agencies of the reporting entity, or to other governmental units, on a cost-reimbursement basis.
- 700 **Trust and agency funds.** Account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other government

units, and/or other funds. These include the following subclassifications:

- 710 Agency funds.** Account for assets held by a government in an agent capacity. Examples include assets the government is holding temporarily for the various courts and for county constitutional officers.
- 715 Clerk of superior court fund.** Account on a temporary basis for collections from the clerk of the superior court that ultimately are transmitted to the general fund.
- 720 Clerk of probate court fund.** Account on a temporary basis for collections from the clerk of the probate court that ultimately are transmitted to the general fund.
- 725 Clerk of state court fund.** Account on a temporary basis for collections from the clerk of the state court that ultimately are transmitted to the general fund.
- 730 Sheriff's fund.** Account on a temporary basis for fees that the sheriff's office collects and ultimately transmits to the general fund.
- 735 Recorder's court fund.** Account on a temporary basis for collections from the recorder's court that ultimately are transmitted to the general fund.
- 740 Tax commissioner's fund.** Account on a temporary basis for taxes collected by the tax commissioner that ultimately are transmitted to the appropriate taxing body and/or other county funds.
- 745 Municipal court fund.** Account on a temporary basis for fines collected by the municipal court that ultimately are transmitted to the general fund.
- 750 Magistrate court fund.** Account on a temporary basis for fines collected by the magistrate court that ultimately are transmitted to the general fund.
- 770 Trust funds.** Account for assets held by a government in a trustee capacity.
- 775 Pension trust funds.** Account for pension assets held by a government in a trustee capacity.
- 785 Expendable trust funds.** Account for assets held by a government in a trustee capacity, when both the principal and earnings on principal may be expended.
- 790 Non-expendable trust funds.** Account for assets held by a government in a trustee capacity, when only the earnings on principal may be expended and the principal must remain intact.
- 800 General fixed assets.** Records a government's fixed assets other than those accounted for in proprietary fund types or trust funds.
- 900 General long-term debt.** Records the principal amount of a government's general long-term liabilities, excluding those of proprietary fund types and trust funds.

## BALANCE SHEET CLASSIFICATION DESCRIPTIONS

*Code*      *Description*

**11. ASSETS AND OTHER DEBITS**

**11.1000 Current assets**

11.1100 ★ **Cash (including cash equivalents).** Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.

11.1110 **Cash in bank.** Demand deposits with financial institutions.

11.1160 **Petty cash.** Currency and coins set aside to pay small obligations when the issuance of a check is not cost-effective.

11.1180 **Change fund.** Currency and coins set aside to make change.

11.1200 **Cash with fiscal agent.** Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

11.1300 ★ **Investments—current.** Securities expected to be held for less than one year and that generate revenue as interest or dividends.

11.1400 **Interest receivable—investments.** The interest receivable on all investments.

11.1500 **Taxes receivable—current.** The uncollected portion of taxes that a government has levied, that are due within one year and that are not yet considered delinquent. Governments would report sales taxes receivable in account 11.2700.

11.1510 **Allowance for uncollectible current taxes** (credit). That portion of current taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from **taxes receivable—current** to indicate net current taxes receivable.

11.1600 **Taxes receivable—delinquent.** Taxes remaining unpaid on and after the date, on which a penalty for nonpayment attaches. Delinquent taxes receivable are classified as such until paid, abated, canceled, or converted into tax liens.

11.1610 **Allowance for uncollectible delinquent taxes** (credit). That portion of delinquent taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from **taxes receivable—delinquent** to indicate net delinquent taxes receivable.

11.1700 **Interest and penalties receivable—taxes.** The uncollected portion of interest and penalties receivable on taxes.

11.1710 **Allowance for uncollectible interest and penalties** (credit). That portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from **interest and penalties receivable—taxes** to indicate net interest and penalties receivable—taxes.

11.1800 **Tax liens receivable.** Legal claims against property that have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this account include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.

11.1810 **Allowance for uncollectible tax liens** (credit). That portion of tax liens receivable

estimated not to be collectible. The balance in this account is reported as a deduction from **tax liens receivable** to indicate net tax liens receivable.

- 11.1900 **Accounts receivable.** Amounts owed on open accounts from private individuals or organizations for goods and services furnished by a government (excluding amounts due from other funds or intergovernmental receivables). Although taxes and special assessments receivable could be considered forms of accounts receivable, they should be recorded and reported separately in **taxes receivable** and **special assessments receivable** accounts.
- 11.1930 **Allowance for uncollectible accounts receivable** (credit). That portion of accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from **accounts receivable** to indicate net accounts receivable.
- 11.2100 **Unbilled accounts receivable.** The estimated amount of accounts receivable for goods and services rendered but not yet billed to customers.
- 11.2110 **Allowance for uncollectible unbilled accounts receivable** (credit). That portion of unbilled accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from **unbilled accounts receivable** to indicate net unbilled accounts receivable.
- 11.2200 **Special assessments receivable—current.** The uncollected portion of special assessments a government unit has levied. This account represents amounts due within one year and not yet considered delinquent.
- 11.2230 **Allowance for uncollectible current special assessments** (credit). That portion of current special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from **special assessments receivable—current** to indicate net current special assessments receivable.
- 11.2300 **Special assessments receivable—non-current.** Special assessments that governments have levied but that are not due within one year.
- 11.2330 **Allowance for uncollectible non-current special assessments** (credit). That portion of noncurrent special assessments receivable estimated not to be collectible. The balance is reported as a deduction from **special assessments receivable—non-current** to indicate net noncurrent special assessments receivable.
- 11.2400 **Special assessments receivable—delinquent.** Special assessments remaining unpaid on and after the date to which a government attaches a penalty for nonpayment.
- 11.2430 **Allowance for uncollectible delinquent special assessments** (credit). That portion of delinquent special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from **special assessments receivable—delinquent** to indicate net delinquent special assessments receivable.
- 11.2500 **Special assessment liens receivable.** Legal claims that have been exercised against property because of nonpayment of delinquent special assessments, interest, and penalties. Amounts accumulated in this account include delinquent special assessments, interest and penalties receivable thereon, and costs of converting delinquent special assessments into special assessment liens.
- 11.2510 **Allowance for uncollectible special assessment liens** (credit). That portion of special assessment liens receivable estimated not to be collectible. The balance in this account is reported as a deduction from **special assessment liens receivable** to indicate net special assessment liens receivable.

- 11.2600 **Interest receivable—special assessments.** The uncollected portion of interest receivable due on unpaid installments of special assessments.
- 11.2630 **Allowance for uncollectible special assessment interest** (credit). That portion of special assessment interest estimated not to be collectible. The balance in the account is reported as a deduction from **interest receivable—special assessments** to indicate net special assessment interest receivable.
- 11.2700 **Intergovernmental receivable.** Amounts due the reporting government from another government. These amounts may represent intergovernmental grants, entitlements, or shared revenues or may represent taxes collected for the city government by the county government, loans, and charges for goods or services rendered by the reporting government for another government. This account may include the sales taxes that the State of Georgia has collected on behalf of local governments and not yet remitted.
- 11.2800 **Notes receivable.** An unconditional written promise, signed by the maker, to pay a certain sum on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. For example, a government sells a piece of property for a note that the maker will repay over several years. This account may include the use of CDBG resources for mortgage loans.
- 11.2830 **Allowance for uncollectible notes** (credit). That portion of notes receivable estimated not to be collectible. The balance in this account is reported as a deduction from **notes receivable** to indicate net notes receivable.
- 11.2900 **Rent receivable.** Amounts due to the government pursuant to operating leases and rental agreements.
- 11.2930 **Allowance for uncollectible rent** (credit). That portion of rent estimated not to be collectible. The balance in this account is reported as a deduction from **rent receivable** to indicate net rent receivable.
- 11.3100 **Due from other funds** (specify fund). Amounts owed for goods and services rendered to a particular fund by another fund in the government reporting entity (see account 12.1900).
- 11.3200 **Interfund receivable** (specify fund). Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund in the government reporting entity and that are due within one year. This amount normally includes short-term loans between funds (see account 12.2100).
- 11.3300 **Advances to other funds** (specify fund). Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund in the government reporting entity and that are not due within one year. This account normally includes long-term loans between funds (see account 12.5100).
- 11.3400 **Advances to other governments.** Amounts owed by one government to another for an advance (usually a cash advance).
- 11.3500 **Advances to employees.** Amounts employees owe to the government for cash advances (e.g., travel advances).
- 11.3600 **Inventories—materials and supplies.** Materials and supplies on hand for future consumption.



- 11.3700      **Inventories—stores for resale.** Goods held for resale rather than for use in operations.
- 11.3800      **Prepaid items.** Charges entered in the accounts for benefits not yet received. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges and are regularly recurring costs of operation.
- 11.3900      **Unamortized premiums on investments.** The unamortized portion of the excess of the amount paid for securities over their face value (excluding accrued interest).
- 11.4100      **Unamortized discounts on investments** (credit). The unamortized portion of the excess of the face value of securities over the amount paid for them (excluding accrued interest).
- 11.5000      Non-current assets**
- 11.5100      **Receivables—non-current.** Amounts owed to the government by other third parties that these parties will not repay within one year. For example, if a government were to sell a piece of land that the purchaser would repay over several years, the non-current portion of the total receivable would be recorded here.
- 11.5200 ★      **Investments—long-term.** Securities and real estate that are held for more than one year and that generate revenue as interest, dividends, rentals, or operating lease payments. This account does not include real estate used in government operations. This account includes certain securities (e.g., certificates of deposit) that are classified as deposits in the notes to the financial statements to disclose credit and market risks.
- 11.5300      **Deferred charges.** Non-regularly recurring, noncapital costs of operations that benefit future periods. These costs include those incurred in connection with the issuance of fund debt (e.g., underwriting and legal fees). Although bond discounts can be classified as deferred charges, discounts are reported in account 12.5900 (unamortized discounts on bonds). This account should include the difference between the reacquisition price and the net carrying amount of the old debt because of an advance bond refunding (GASB Codification Section D20.109).
- 11.6000      Restricted assets**
- 11.6100 ★      **Cash.** Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions for restricted assets. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.
- 11.6200 ★      **Investments.** Securities that generate revenue as interest and dividends for restricted assets.
- 11.6300 ★      **Customer deposits.** Deposits made by customers as a prerequisite to receiving the goods or services the government provides.
- 11.7000      Capital assets**
- 11.7100      **Sites.** Land purchased or otherwise acquired by the government. This account includes costs incurred in preparing land for use (e.g., razing of structures).

- 11.7200 **Site improvements.** Permanent improvements, other than infrastructure (11.7300) and buildings (11.7400), that add value to land (e.g., fences, retaining walls, pavements).
- 11.7210 **Accumulated depreciation—site improvements** (credit). The accumulation of systematic and rational allocations of the estimated cost of using improvements, on a historical cost basis, over the useful lives of the improvements.
- 11.7300 **Infrastructure.** Infrastructure that the government built or for which the government assumed title. Examples include highways, roads, streets, bridges, curbs, gutters, tunnels, and street lights.
- 11.7310 **Accumulated depreciation—infrastructure** (credit). The accumulation of systematic and rational allocations of the estimated costs of using infrastructure.
- 11.7400 **Buildings.** Permanent structures purchased or otherwise acquired by the government and improvements thereon. This account includes costs incurred in the acquisition of buildings (e.g., broker's fees).
- 11.7410 **Accumulated depreciation—buildings** (credit). The accumulation of systematic and rational allocations of the estimated cost of using buildings, over the useful lives of the buildings.
- 11.7500 **Machinery and equipment.** Tangible property of a permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, trucks, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation costs).
- 11.7510 **Accumulated depreciation—machinery and equipment** (credit). The accumulation of systematic and rational allocations of the estimated cost of using machinery and equipment, on an historical cost basis, over the useful lives of the machinery and equipment.
- 11.7600 **Construction in progress.** The cumulative cost of construction undertaken but not yet completed.
- 11.8000 Other assets**
- Other assets.** Intangible assets and other assets not previously classified.
- 11.8100 **Investments—joint venture.** Government investments and subsequent allocations of earnings or losses for joint ventures reported using the equity method of accounting.
- 11.9000 Other Debits**
- 11.9100 **Amount available.** Account in the general long-term debt account group equal to the amount of fund balance available in the appropriate governmental funds (e.g., debt service fund) for the retirement of general long-term liabilities.
- 11.9200 **Amount to be provided.** Account in the general long-term debt account group representing the amount to be provided from future taxes, special assessments, or other general revenue needed to liquidate general long-term liabilities.

**12. LIABILITIES****12.1000 Current liabilities**

- 12.1100 **Accounts payable.** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services a government receives.
- 12.1200 **Salaries and wages payable.** Amounts owed to employees for salaries and wages earned but that the government has not yet paid.
- 12.1300 **Payroll deductions payable.** Voluntary and non-voluntary deductions from employees' adjusted gross payroll that the government has not yet remitted to the receiving third party. Separate accounts may be established for each sub-account.
- 12.1400 **Employer's share of employee benefits—current.** Amounts due and payable from current resources to employees for compensated absences and to third parties for the employer's share of employee benefits (e.g., Social Security, pension, and employee insurance). Separate accounts may be established for each sub-account.
- 12.1500 **Claims and judgments payable.** Amounts owed as the result of administrative or court decisions, including workers' compensation, unemployment, improper arrests, property damage, and condemnation awards (GASB Codification Section 1600.117).
- 12.1600 **Contracts payable.** Amounts due on contracts for goods or services furnished to a government.
- 12.1700 **Retainage payable.** Amounts due on construction contracts. Such amounts represent a percentage of the total contract price that is not paid pending final inspection, the lapse of a specified time, or both.
- 12.1800 **Intergovernmental payable.** Amounts owed by the government reporting entity to another government.
- 12.1900 **Due to other funds** (specify fund). Amounts owed for goods and services rendered by a particular fund to another fund in the government reporting entity (see account 11.3100).
- 12.2100 **Interfund payable** (specify fund). Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund in the government reporting entity, and that are due within one year (see account 11.3200).
- 12.2200 **Matured bonds payable.** Unpaid bonds that have reached or passed their maturity date.
- 12.2300 **Matured interest payable.** Unpaid interest on bonds that have reached or passed their maturity date.
- 12.2400 **Accrued interest payable.** Interest costs related to the current period and prior periods, but not due until a later date.
- 12.2500 **Deferred revenue.** Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met. Under the modified accrual basis of accounting, such amounts can be measurable but are not available for expenditure.

- 12.2600      **Deposits payable.** Deposits received from third parties, other than customer deposits (see account 12.7100) for specific purposes, that the government will subsequently return.
- 12.2700 ★      **Notes payable—current.** The face value of notes generally due within one year, including all tax anticipation and revenue anticipation notes payable (Ga Const, Art IX, § 5, para 45).
- 12.2800      **Bonds payable—current.** The face value of bonds due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep-discount bonds due within one year should be presented in this account.
- 12.2820 ★      **General obligation bonds payable.** The face value of general obligation bonds due within one year (Ga Const, Art IX, § 5, para 1).
- 12.2840 ★      **Special assessment debt payable with government commitment.** The face value of special assessment bonds due within one year when the government is obligated in some manner for repayment of the bonds.
- 12.2860 ★      **Revenue bonds payable.** The face value of revenue bonds due within one year (O.C.G.A. § 36-82-64).
- 12.2880 ★      **Other bonds payable.** The face value of bonds that are due within one year and that are to be repaid from specific governmental fund revenues.
- 12.2900      **Arbitrage payable—current.** The current portion of the arbitrage due to the United States Treasury Department as required by federal law.
- 12.3100 ★      **Capital leases payable—current.** Current portion of the discounted present value of total future stipulated payments on lease agreements that were capitalized (O.C.G.A. § 36-60-13a).
- 12.3200 ★      **Closure and post-closure care costs—current.** The current portion of closure and post-closure care costs for government-owned landfills (GASB Codification Section L10.109).
- 12.3300      **Other current liabilities.** Current portion of liabilities for unfunded pension obligations and similar items. Appropriately descriptive account titles should be used for such items.
- 12.5000      Non-current liabilities**
- 12.5100      **Advances from other funds** (specify fund). Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund in the government reporting entity and that are not due within one year.
- 12.5200      **Employer's share of employee benefits—non-current.** Amounts due and payable from future resources to employees for compensated absences and to third parties for the employer's share of employee benefits (e.g., Social Security, pension, and employee insurance). Separate accounts may be established for each sub-account.
- 12.5300 ★      **Notes payable—non-current.** The face value of notes not due within one year.
- 12.5400 ★      **Capital leases payable—non-current.** Non-current portion of the discounted present value of total future stipulated payments on lease agreements that are capitalized (O.C.G.A. § 36-60-13a).

- 12.5500 **Deferred compensation benefits payable.** Amounts held by the government or others on behalf of participants in Internal Revenue Code Section 457 deferred compensation plans (GASB Codification Sections D25.109 and D25.110).
- 12.5600 **Bonds payable—non-current.** The face value of bonds not due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep-discount bonds not due within one year should be presented in this account.
- 12.5620 ★ **General obligation bonds payable.** The face value of general obligation bonds not due within one year (Ga Const, Art IX, § 5, para 1).
- 12.5640 ★ **Special assessment debt payable with government commitment.** The face value of special assessment bonds not due within one year when the government is obligated in some manner for repayment of the bonds.
- 12.5660 ★ **Revenue bonds payable.** The face value of revenue bonds not due within one year (O.C.G.A. § 36-82-64).
- 12.5680 ★ **Other bonds payable.** The face value of bonds that are not due within one year and that are to be repaid from specific governmental fund revenues.
- 12.5700 ★ **Deferred amounts for bond refundings (debit or credit balance).** The amount of gain or loss resulting from a bond refunding in a proprietary fund type. This amount is the gain or loss that the government defers and amortizes (GASB Codification Section D20.109). This amount could be either a debit or credit balance. For reporting purposes, this amount should be added to or deleted from the amount of outstanding debt.
- 12.5800 ★ **Unamortized premiums on bonds.** The unamortized portion of the excess of bond proceeds over their face value (excluding accrued interest and issuance costs).
- 12.5900 ★ **Unamortized discounts on bonds (debit).** The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs).
- 12.6000 **Arbitrage payable—non-current.** The long-term portion of the arbitrage due to the United States Treasury Department as required by federal law.
- 12.6100 ★ **Closure and post-closure care costs—non-current.** The long-term portion of closure and post-closure care costs for government-owned landfills (GASB Codification Section L10.109).
- 12.6200 **Other non-current liabilities.** Non-current portions of liabilities for unfunded pension obligations and similar items. Appropriately descriptive account titles should be used for these items.
- 12.7000 **Liabilities payable from restricted assets**
- 12.7100 **Customer deposits payable.** Liability for deposits made by customers as a prerequisite to receiving the goods or services the government provides.
- 12.7200 ★ **Revenue bonds payable.** The face value of revenue bonds due from restricted assets.

12.7300      **Accrued interest payable.** Interest costs from restricted assets, related to the current period and prior periods, but not due until a later date.

### 13.            **EQUITIES AND OTHER CREDITS**

#### 13.1000      **Other credits**

13.1100      **Investment in general fixed assets.** An account representing the government's investment in capital assets reported in the general fixed assets account group. The balance of this account is subdivided according to the source of the monies with which asset acquisitions are financed.

#### 13.2000      **Contributed Capital**

13.2100      **Contributed capital—government.** Permanent fund capital contributed to a proprietary fund by the government from general government resources.

13.2200      **Contributed capital—customers.** Permanent fund capital contributed to a proprietary fund by customers.

13.2300      **Contributed capital—developers.** Permanent fund capital contributed to a proprietary fund by developers.

13.2400      **Contributed capital—intergovernmental.** Amounts that are contributed to a proprietary fund by other governments and that are restricted by those governments to the acquisition or construction of capital assets.

#### 13.3000      **Retained Earnings**

13.3100      **Retained earnings—reserved for revenue bond operations and maintenance.** Segregation of a portion of retained earnings, in accordance with the terms of a revenue bond indenture, for the revenue bond-financed activity's ongoing operations.

13.3200      **Retained earnings—reserved for revenue bond construction.** Segregation of a portion of retained earnings, in accordance with the terms of a revenue bond indenture, for the revenue bond-financed activity's construction.

13.3300      **Retained earnings—reserved for revenue bond current debt service.** Segregation of a portion of retained earnings, in accordance with the terms of a revenue bond indenture, for amounts that should be accumulated for current debt service payments less current liabilities for revenue bond principal and interest. Additional amounts in such a restricted asset account should also be reserved using this account.

13.3400      **Retained earnings—reserved for revenue bond future debt service.** Segregation of a portion of retained earnings, in accordance with the terms of a revenue bond indenture, for amounts that should be accumulated for the future debt service of revenue bonds.

13.3500      **Retained earnings—reserved for revenue bond renewal and replacement.** Segregation of a portion of retained earnings, in accordance with the terms of a revenue bond indenture, for amounts that should be accumulated for the repair and replacement of assets acquired or

constructed with revenue bond proceeds.

13.3600 **Retained earnings—reserved for** (specify). The accumulated earnings of a proprietary fund that are reserved for a specific purpose.

13.3700 **Retained earnings—unreserved.** The accumulated earnings of a proprietary fund that are not reserved for any specific purpose.

### 13.4000 Fund balance

#### 13.4100 Fund balance—reserved

13.4105 **Fund balance—reserved for debt service.** Segregation of a portion of fund balance for resources legally restricted to the payment of general long-term debt principal and interest maturing in future years.

13.4110 **Fund balance—reserved for endowments.** Account used to indicate trust fund balance amounts that are legally restricted to endowment purposes.

13.4115 **Fund balance—reserved for encumbrances.** Segregation of a portion of a fund balance for commitments related to unperformed contracts.

13.4120 **Fund balance—reserved for inventories.** Segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of net current assets.

13.4125 **Fund balance—reserved for prepaid items.** Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net current assets.

13.4130 **Fund balance—reserved for non-current loans receivable.** Segregation of a portion of fund balance to indicate that non-current portions of loans receivable do not represent expendable available financial resources.

13.4135 **Fund balance—reserved for advances to other funds.** Segregation of a portion of a fund balance to indicate that advances to other funds do not represent expendable available financial resources.

13.4140 **Fund balance—reserved for fixed assets held for resale.** Segregation of a portion of fund balance to indicate that fixed assets held for resale do not represent expendable available financial resources.

13.4145 **Fund balance—reserved for employees' pension benefits.** Pension trust fund reserves allocated based on applicable legal or plan provisions.

13.4150 **Fund balance—reserved for** (specify). Segregation of a portion of fund balance reserved for a specific purpose.

13.4200 **Fund balance—unreserved.** The excess of the assets of a governmental fund or trust fund over its liabilities and reserved fund balance accounts.

13.4210 **Fund balance—unreserved, designated** for (specify designation). Segregation of a portion of fund balance to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. These designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves.

13.4220 **Fund balance—unreserved, undesignated.** Portion of fund balance representing expendable available financial resources.

<b>REVENUES AND OTHER FINANCING SOURCES CLASSIFICATIONS DESCRIPTIONS</b>
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*Code      Description*

### 31.      TAXES

#### 31.1000      General property taxes

**General property taxes** are ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property. From this group are eliminated (1) all non-tax revenues, (2) all taxes levied by another level of government, such as a county or state or the federal government, even when they are distributed to another government, and (3) all taxes levied by the government reporting entity upon subjects or bases other than general property. (Ga Const, Art VII, §1, para 3, Art IX, § 4, Art VII, § 2; O.C.G.A. §§ 48-5-2, 48-5-7.1–48-5-7.5, 48-5-40–48-5-56, 48-5-273, 48-5-359.1; Title 48, ch. 6, arts. 1 and 3.)

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|-----------|--|
| 31.1100   | <b>Real property—current year</b> includes land, buildings, permanent fixtures, and improvements due in the current year.  |
| 31.1110 ★ | <b>Public utility</b> revenues are received from tax levy on real property owned by public utilities.  |
| 31.1120 ★ | <b>Timber</b> revenues are received from taxes on sales of timber.   |
| 31.1190 ★ | <b>Other</b> revenues not included above.  |
| 31.1200 ★ | <b>Real property—prior year</b> includes land, buildings, permanent fixtures, and improvements due in the prior year.  |
| 31.1300   | <b>Personal property—current year</b> includes property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the current year. |
| 31.1310 ★ | <b>Motor vehicle</b> revenues are received from ad valorem taxes levied on motor vehicle personal property.  |
| 31.1320 ★ | <b>Mobile home</b> revenues are received from taxes levied on mobile home personal property.   |
| 31.1330 ★ | <b>MARTA</b> revenues are received from taxes levied on MARTA. This should only be applied to Fulton and DeKalb Counties.  |
| 31.1340 ★ | <b>Intangible</b> revenues (regular and recording) are received from taxes levied on intangible personal property. O.C.G.A. 48-6-60  |
| 31.1350 ★ | <b>Railroad equipment</b> revenues are received from taxes levied on railroad equipment. O.C.G.A. 48-5-511   |
| 31.1390 ★ | <b>Other</b> revenues not included above.  |
| 31.1400 ★ | <b>Personal property—prior year</b> includes property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the prior year.     |



- 31.1500 **Property not on digest** includes the assessed value of properties that are not on the digest at the time tax bills are calculated and mailed to taxpayers and could include, for example, property inadvertently left off the digest, failure of a property owner to file with the tax assessor, and the differences in assessed value resulting from the settlement of appeals.
- 31.1600 ★ **Real estate transfer (intangible)** revenues received from taxes imposed on any conveyance of real property when the value of the interest transferred exceeds \$100 (O.C.G.A. §§ 48-6-1 through 48-6-10).
- 31.1700 **Franchise taxes** are imposed on the privilege of using public property for private purposes. The taxes should be classified by type of service as follows (O.C.G.A. Title 48, ch. 5, art. 9 and O.C.G.A. Title 36, ch. 18; § 36-34-2.):
- 31.1710 ★ **Electric**
  - 31.1720 ★ **Water**
  - 31.1730 ★ **Gas**
  - 31.1740 ★ **Sewage**
  - 31.1750 ★ **Television cable**
  - 31.1760 ★ **Telephone**
  - 31.1790 ★ **Other**
- 31.3000 General sales and use taxes**
- General sales and use taxes** are imposed upon the sale or consumption of goods and/or services, generally with few or limited exemptions. An example of a general sales tax is a tax on the retail price of all goods sold within a taxing jurisdiction, with the exception of food purchased for consumption off the premises.
- 31.3100 ★ **Local option sales and use taxes** are taxes imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval. (Ga Const, Art IX, § 2, para 6; O.C.G.A. §§ 48-7-149, 48-8-3; Title 48, ch. 8, art. 2.)
- 31.3200 ★ **Special purpose local option sales and use taxes** are taxes, for certain purposes and subject to voter approval, imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. (O.C.G.A. §§ 48-7-149, 48-8-3; Title 48, ch. 8, art. 3, pt. 1.) This account applies to counties only. Municipalities should report sales tax received from counties in revenue account 33.7100.
- 31.3300 ★ **Homestead option sales and use taxes** are authorized in counties that do not levy a local option sales and use tax. They may be imposed in conjunction with an additional homestead exemption—subject to voter approval of both the tax and the homestead exemption—as a 1% tax imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. (Ga Const, Art IX, § 2, para 6; O.C.G.A. §§ 48-7-149, 48-8-3, 48-8-6; Title 48, Ch. 8, art. 2A.)
- 31.3900 ★ **Other** revenues not included above.

**31.4000      Selective sales and use taxes**

**Selective sales and use taxes** are imposed on the sale, distribution or consumption of selected goods or services.

- 31.4100 ★      **Hotel / motel** taxes are charges for rooms, lodging, or accommodations furnished by hotels, motels, inns, tourist camps, tourist cabins, or any other place regularly furnishing rooms, lodgings, and accommodations. (O.C.G.A. Title 48, ch. 13, art. 3.)
- 31.4200 ★      **Alcoholic beverage excise** taxes are levied on the distribution of distilled spirits, malt beverages, and wine. (O.C.G.A., §§ 3-3-2, 3-4-40, 3-4-80, 3-5-4, 3-5-40, 3-5-80, 3-5-81, 3-6-3, 3-6-40, 3-6-60.)
- 31.4300 ★      **Local option mixed drink** taxes are levied on the sale of distilled spirits by the drink. (O.C.G.A. §§ 3-4-130, 3-4-131.)
- 31.4400 ★      **Excise tax on rental motor vehicles** are charges for the rent or lease of a motor vehicle for 31 or fewer consecutive days. (Ga Const, Art IX, § 2, para 6; O.C.G.A. Title 48, ch. 13, art. 5.)
- 31.4900 ★      **Other** revenues not included above.

**31.5000      Local option income taxes**

**Local option income taxes** are levied on the same income taxable by the State of Georgia, subject to voter approval. (O.C.G.A. Title 48, ch. 7, art. 6.)

- 31.5100      **Individual** taxes are levied on the same individual income taxable by the State of Georgia.
- 31.5200      **Corporate** taxes are levied on the same corporate income taxable by the State of Georgia.

**31.6000      Business taxes**

**Business taxes** are levied on business activities of all or designated types of businesses.

- 31.6100 ★      **Business and occupation taxes** are levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the unincorporated area of a county or within the corporate limits of a city. The tax may also be levied on those businesses and practitioners of professions and occupations with no location or office in the state under certain conditions as outlined in O.C.G.A. 48-13-7. The tax can be based on one or a combination of the following: flat tax, profitability ratio, gross receipts, and number of employees. (Ga Const, Art IX, § 4, para 1(b); O.C.G.A. §§ 2-10-105, 33-8-8, 36-1-22, 43-12-1, 48-5-354–48-5-356; 48-6-93; Title 48, ch. 13, art. 1; §2 48-13-55.)
- 31.6200 ★      **Insurance premium taxes** are levied by counties, municipalities, and consolidated governments based on the gross direct premiums collected by all insurance

companies doing business in the state. (Ga Const, Art IX, § 4, para 1(c); O.C.G.A. §§ 33-8-8.1, 33-8-8.2, 33-8-8.3, 33-8-13.)

- 31.6300 ★ **Financial institution taxes** are levied by counties, municipalities, and consolidated governments based on Georgia gross receipts, O.C.G.A. 48-6-93
- 31.8000 ★ **Other taxes** are tax revenues not included above.
- 31.9000 ★ **Penalties and interest on delinquent taxes**
- Penalties and interest on delinquent taxes** are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment. Separate accounts should be used for penalties and interest on each type of tax.
- 31.9100 **General property** are amounts collected from penalties and interest on general property taxes.
- 31.9110 **Real** are amounts collected from penalties and interest on delinquent real property taxes.
- 31.9120 **Personal** are amounts collected from penalties and interest on delinquent personal property taxes.
- 31.9200 **Selective sales and use** are amounts collected from penalties and interest on delinquent selective sales and use taxes.
- 31.9300 **Local option income** are amounts collected from penalties and interest on delinquent local option income taxes.
- 31.9400 **Business** are amounts collected from penalties and interest on delinquent business taxes.
- 31.9500 **Fi Fa** are amounts collected to recover the cost of filing Fi Fa's (Fieri Facias) on delinquent taxes and fees for filing tax liens.
- 31.9900 **Other** amounts not included above.
32. **LICENSES AND PERMITS** (Ga Const, Art IX, § 4, para 1(b); O.C.G.A. §§ 3-4-50, 3-5-43; Title 48, ch. 13, art. 1.)
- 32.1000 **Business Licenses**
- Business licenses** are revenues collected from businesses for the issuance of licenses and permits by the local government.
- 32.1100 ★ **Alcoholic beverages** are fees collected for the issuance of licenses relating to alcoholic sales.
- 32.1110 **Beer** are fees collected for the issuance of beer licenses authorizing the retail sale of beer.
- 32.1120 **Wine** are fees collected for the issuance of wine licenses authorizing the

	retail sale of wine.
32.1130	<b>Liquor</b> are fees collected for the issuance of distilled spirits licenses authorizing the retail sale of distilled spirits.
32.1140	<b>Bar cards</b> are fees collected for the issuance of distilled spirits licenses authorizing the pouring of distilled spirits.
32.1200 ★	<b>General business license</b> are fees collected relating to general business licenses.
32.1210	<b>Real estate</b> are fees relating to real estate licenses.
32.1220	<b>Insurance</b> are fees relating to insurance licenses.
32.1230	<b>Logging permits</b> are fees relating to logging permits.
32.1290	<b>Other fees</b> not included above.
32.1900	<b>Other</b> fees not included above.
<b>32.2000</b>	<b>Non-business licenses and permits</b>
	<b>Non-business licenses and permits</b> are revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit.
32.2200 ★	<b>Building and signs</b> are fees relating to buildings and signs.
32.2210	<b>Zoning and land use</b> are fees collected from applicants for zoning and land use permits.
32.2220	<b>House moving</b> are fees collected for the issuance of permits to move a house.
32.2230	<b>Sign</b> are fees collected for the issuance of sign permits authorizing the use of freestanding signs.
32.2300	<b>Motor vehicle operators</b> are fees collected for issuance of motor vehicle operators licenses (e.g., taxi operators).
32.2400	<b>Marriage licenses</b> are fees collected for issuance of marriage licenses.
32.2500	<b>Animal licenses</b> are fees collected for issuance of animal licenses.
32.2900 ★	<b>Other</b> fees not included above.
32.2910	<b>Pistol permit</b> are fees collected for issuance/re-issuance of pistol permits and/or certificates of residency.
32.2920	<b>Blasting fee</b> are fees collected for the issuance of blasting permits.
32.2930	<b>Street number maintenance decals</b> are fees collected for painting street numbers on street curbs to better identify the residences to emergency personnel.
32.2990	<b>Other</b> fees collected for all other non-business licenses and permits.
<b>32.3000 ★</b>	<b>Regulatory Fees</b>
	<b>Regulatory fees</b> are revenues assessed by local governments on businesses and occupations for which the local government customarily performs investigation or inspection. The fee must be revenue-neutral and must approximate the reasonable cost of the actual regulatory activity performed by the local government.

32.3100 ★ **Building structures and equipment**<sup>5</sup> (building permits) are fees collected to help defray the cost of enforcing building codes. The fees may be classified by type of inspection as follows: (Ga Const, Art IX, § 2, para 3; O.C.G.A. Title 8, ch. 2; Title 36, ch. 13; §§ 48-13-8, 48-13-9.)

32.3110 **Protective inspection administration**

32.3120 **Building inspection**

32.3130 **Plumbing inspection**

32.3140 **Electrical inspection**

32.3150 **Gas inspection**

32.3160 **Air conditioning inspection**

32.3170 **Boiler inspection**

32.3180 **Elevator inspection**

32.3200 **Entertainment** are license and permit fees charged to carnival operators, palm readers, adult entertainment establishments, exotic dancers, etc.

32.3900 **Other** regulatory fees assessed that are not included above.

### 32.4000 ★ **Penalties and interest on delinquent licenses and permits**

**Penalties and interest on delinquent licenses and permits** are amounts assessed as penalties for the payment of licenses and permits after their due date, and the interest charged on delinquent licenses and permits from their due date to the date of actual payment.

32.4100 **Business license penalty** are revenues received from penalties assessed on delinquent business license renewals.

32.4200 **Sign permit penalty** are revenues received from penalties assessed for sign violators.

32.4300 **Late tag penalty** are revenues received from penalties assessed for purchasing a motor vehicle tag after the annually required purchase date.

32.4400 **Interest on business licenses** are revenues received from interest charged on delinquent business licenses.

## 33. **INTERGOVERNMENTAL REVENUES**

**Intergovernmental revenues** are revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes.

### 33.1000 ★ **Federal government grants**

**Federal government grants** are transfers or payments to local governments for specified purposes, usually subject to a measure of supervision and review by the federal government grantor agency in accordance with prescribed standards and requirements.

33.1100 **Operating-categorical** are transfers or payments received from the federal government for limited use directed toward specific objectives, usually with specific

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<sup>5</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

- conditions attached and often requiring the recipient to match a portion of the grant.  
(e.g., Community Development Block Grant)
- 33.1110      **Direct** are transfers or payments received by a local government directly from the federal government.
- 33.1150      **Indirect** are federal transfers or payments that are passed through another agency (e.g., a state agency) before being received by a local government.
- 33.1200      **Operating-non-categorical** are transfers or payments received from the federal government for broadly stated purposes, with recipient local governments eligible through formula or through a very broad application process.
- 33.1210      **Direct** are transfers or payments received by a local government directly from the federal government.
- 33.1250      **Indirect** are federal transfers or payments that are passed through another agency (e.g., a state agency) before being received by a local government.
- 33.1300      **Capital** are transfers or payments received from the federal government for the acquisition and/or construction of capital assets.
- 33.1310      **Direct** are transfers or payments received by a local government directly from the federal government.
- 33.1350      **Indirect** are federal transfers or payments that are passed through another agency (e.g., a state agency) before being received by a local government.
- 33.3000 ★**      **Federal government payments in lieu of taxes** are payments received by a local government made from general revenues of the federal government in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient local government on the same basis as privately owned property or other tax base (e.g., payments for housing authorities or wildlife refuges).
- 33.4000 ★**      **State government grants**
- State government grants** are transfers or payments received from the State of Georgia by local governments for specified purposes, usually subject to a measure of supervision and review by the granting agency in accordance with prescribed standards and requirements.
- 33.4100      **Operating—categorical** are transfers or payments received from the State of Georgia for limited use directed toward a specific purpose, usually with specific conditions attached and sometimes requiring the recipient to match a portion of the grant.
- 33.4110      **Direct** are transfers or payments received by a local government directly from the State of Georgia.
- 33.4150      **Indirect** are state transfers or payments that are passed through another agency (e.g., a sub-state regional body) before being received by a local government.
- 33.4200      **Operating—non-categorical** are transfers or payments received from the State of Georgia for broadly stated purposes, with recipient local governments eligible through formula or through a very broad application process.
- 33.4210      **Direct** are transfers or payments received by a local government directly from the State of Georgia.
- 33.4250      **Indirect** are transfers or payments from the State of Georgia that are passed

through another agency (e.g., a sub-state agency) before being received by a local government.

33.4300            **Capital** are transfers or payments received from the State of Georgia for the acquisition and/or construction of capital assets.

33.4310            **Direct** are transfers and payments received by a local government directly from the State of Georgia.

33.4350            **Indirect** are state transfers or payments received that are passed through another agency (e.g., a sub-state agency) before being received by a local government.

### 33.5000            **State government payment of lieu of taxes**

**State government payment of lieu of taxes** are payments received by a local government from general revenues of the State of Georgia in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient local government on the same basis as privately owned property or other tax base.

33.5100 ★            **Homeowner tax relief grants** are payments made by the State of Georgia to county governments to compensate for property tax revenues lost as a result of increasing the homestead exemption. O.C.G.A. 36-89-4

### 33.6000 ★            **Local government unit (specify unit) grants**

**Local government unit (specify unit) grants** are transfers or payments received by one local government from another local government for specified purposes, usually subject to a measure of supervision and review by the granting local government in accordance with prescribed standards and requirements.

### 33.7000            **Local government unit (specify unit) shared revenues**

**Local government unit (specify unit) shared revenues** are revenues levied or earned by one local government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

33.7100 ★            **Special purpose local option sales and use taxes** are taxes, for certain purposes and subject to voter approval, imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services that counties collect and share with municipalities, usually pursuant to a contractual agreement. (O.C.G.A. §§ 48-7-149, 48-8-3; Title 48, ch. 8, art. 3, pt. 1.) This account applies to municipalities only. Counties report these taxes in account 31.3200.

### 33.8000 ★            **Local government unit (specify unit) payments in lieu of taxes**

**Local government unit (specify unit) payments in lieu of taxes** are payments received by a local government from another local government in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient local government on the same basis as privately owned property or other tax base.

**34. CHARGES FOR SERVICES**

**Charges for services** are fees collected by local governments, generally for services provided. (Ga Const, Art IX, §§ 2 and 3; O.C.G.A., §§ 36-70-24.)

**34.1000 ★ General government**

**General government** are fees collected relating to general government operations.

- 34.1100            **Court costs, fees, and charges** are fees related to court proceedings.
- 34.1110            **Bond administration** are fees collected from individuals who apply and qualify for the Pre-Trial Release Program.
- 34.1120            **Probation fee** are fees collected by judges from certain defendants sentenced to probation.
- 34.1130            **Drug testing fee** are fees collected as reimbursement for court-ordered drug testing.
- 34.1190            **Other** are fees not included above.
  
- 34.1200            **Recording of legal instruments** are fees collected from individuals or estates for the recording of legal instruments.
  
- 34.1300            **Planning and development fees and charges** are fees collected from individuals or developers relating to planning and development activities.
- 34.1310            **Plat reduction fee** are fees collected for the reduction of plats to be filed in the Clerk of Superior Court's Office.
- 34.1320            **Impact fees** are fees that may be imposed by counties, municipalities, and consolidated governments to finance the costs of additional growth and development.
- 34.1321            **Impact fees for facilities** are fees that may be imposed by counties, municipalities, and consolidated governments to finance the public facilities needed to serve new growth and development. (O.C.G.A. Title 36, ch. 71.)
- 34.1322            **Impact fees for other services** are fees that may be imposed by counties, municipalities, and consolidated governments to help defray the cost of additional services required as a result of growth.
- 34.1390            **Other** fees not included above.
  
- 34.1400            **Printing and duplicating services** are fees collected for the printing and duplication of materials.
  
- 34.1500            **Data processing** are fees collected for providing data processing services.
  
- 34.1600            **Motor vehicle tag collection fees** are fees for each motor vehicle license plate or revalidation decal issued (e.g., the mail fee). (O.C.G.A. § 40-2-33.)
  
- 34.1700            **Indirect cost allocations** are charges to other funds, functions, activities, or departments resulting from the allocation of expenditures from internal service funds and/or the general fund.
  
- 34.1750            **Internal service fund charges** are fees that internal service funds collect for the services they provide. Risk financing premium revenues should be



recorded in revenue account 34.1800.

34.1800	<b>Risk financing premiums</b> are premiums paid to an internal service fund from other funds for a government's risk financing activities (quasi-external transactions).
34.1900	<b>Other</b> fees not included above.
34.1910	<b>Election qualifying fee</b> are fees charged for filing for elections.
34.1920	<b>Advertising fee</b> are collected for the legal advertisement of civil suits, adoptions, name changes, trade names, and public hearings for all applications requesting a license to sell alcoholic beverages.
34.1930	<b>Sale of maps and publications</b> are revenues received from the sale of maps and other publications.
34.1940	<b>Commissions on tax collections</b> are fees collected by the county for expenses incurred in collecting taxes for other jurisdictions (e.g., municipalities, school boards).
<b>34.2000</b>	<b>Public safety</b>
	<b>Public safety</b> are fees collected to help defray the cost of selected public safety services.
34.2100 ★	<b>Special police services</b> are fees collected for special police services.
34.2110	<b>ID cards</b> are fees collected for providing ID cards.
34.2120	<b>Accident reports</b> are fees collected for providing accident reports.
34.2130	<b>False alarms</b> are fees collected as a result of a police call to a false alarm.
34.2200 ★	<b>Special fire protection services</b> are fees collected for special fire services.
34.2210	<b>False alarms</b> are fees collected as a result of a fire call to a false alarm.
34.2300 ★	<b>Detention and correction services</b> are fees collected from individuals and other governments for services provided.
34.2310	<b>Fingerprinting fee</b> are fees collected from applicants for pistol permits, immigration licenses, and liquor licenses.
34.2320	<b>Inmate medical fee</b> are collected each time an inmate requests medical attention.
34.2330	<b>Prisoner housing fee</b> are fees the county receives from the state, other counties, and cities for housing state prisoners.
34.2500 ★	<b>E-911 charges</b> are fees collected on monthly land-based telephone bills and cellular telephones to recover the cost of operating the Emergency 911 service.
34.2600 ★	<b>Ambulance fees</b> are fees collected from use of ambulance services.
34.2900 ★	<b>Other</b> fees not included above.
<b>34.3000</b>	<b>Streets and public improvements</b> are fees or special assessments collected from home owners, contractors and the State of Georgia for services provided.

34.3100	<b>Street, sidewalk, and curb repairs</b> are fees collected for services provided to private properties.
34.3200 ★	<b>Special assessments</b> are amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
34.3210	<b>Capital improvement</b> are those special assessments relating to capital improvements (e.g., street lights, road paving).
34.3220	<b>Service</b> are those special assessments relating to services (e.g., special police services).
34.3300	<b>State road maintenance fees</b> are fees collected by counties from the Department of Transportation for maintenance of state roads.
34.3900	<b>Other</b> fees not included above.
<b>34.4000</b>	<b>Utilities / enterprise</b> are fees charged for local government-provided utility services, classified by type of utility.
34.4100	<b>Sanitation</b>
34.4110 ★	<b>Refuse collection charges</b> are charges for refuse collection to residential, commercial, and municipal/county customers.
34.4120 ★	<b>Sale of waste and sludge</b> are charges for the sale of waste and sludge, usually to private companies for use in either fertilizer or compost.
34.4130 ★	<b>Sale of recycled materials</b> are charges for the sale of recycled materials, usually to private companies for recycling into new products.
34.4150 ★	<b>Landfill use fees</b> include the tipping fee and the host fee governments charge privately owned landfills. Governments may establish separate accounts for each type of charge.
34.4160 ★	<b>Solid waste recycling fees</b> are charges for the provision of recycling services. For example, if a local government provides curbside recycling, this account would reflect the total monthly fees collected by the government from its residents subscribing to the curbside recycling program.
34.4190 ★	<b>Other charges</b> are other sanitation fees not included above.
34.4200 ★	<b>Water / sewerage</b>
34.4210	<b>Water charges</b> are charges for providing water service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge (e.g., tap fees, late fees, reconnect fees, fees by type of customer or size of meter).
34.4255	<b>Sewerage charges</b> are charges for providing sewerage service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4260 ★	<b>Stormwater utility charges</b> are separate charges, often as a surcharge to the water bill, to cover the cost of stormwater drains.
34.4300 ★	<b>Electric</b>

34.4310	<b>Electric charges</b> are charges for providing electric service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4400 ★	<b>Gas</b>
34.4410	<b>Gas charges</b> are charges for providing gas service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4500 ★	<b>Telephone</b>
34.4510	<b>Telephone charges</b> are charges for providing telephone service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4600 ★	<b>Television cable</b>
34.4610	<b>Television cable charges</b> are charges for providing television cable service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.5000 ★	<b>Other/enterprise</b> are charged by local governments providing services, classified by the type of service.
34.5200 ★	<b>Golf course</b>
34.5210	<b>Golf course charges</b> are charges for playing rounds of golf at municipal/county golf courses, cart rentals and concession sales.
34.5300 ★	<b>Airport</b>
34.5310	<b>Airport charges</b> are charges for the use of municipal/county airports.
34.5400 ★	<b>Parking</b>
34.5410	<b>Parking charges</b> are charges for the use of public parking facilities.
34.5500 ★	<b>Transit</b>
34.5510	<b>Passenger fares</b> include revenue collected from passengers using public transit systems.
34.5600 ★	<b>Telecommunication</b>
34.5610	<b>Telecommunication charges</b> are charges for an integrated fiber optic/cable system.
34.6000	<b>Other Fees</b>
34.6100	<b>Animal control and shelter</b>
34.6110	<b>Animal control and shelter fees</b> are fees received for the control, adoption, or reclaim of animals.
34.6200	<b>Divorcing parents fees</b>
34.6210	<b>Divorcing parents fees</b> are fees collected by the Superior Court for

seminars held for divorcing parents.

34.6300 **Child support fees**

34.6310 **Child support fees** are fees collected by the District Attorney for the collection and disbursement of child support payments.

34.6400 **Background check fees**

34.6410 **Background check fees** are fees collected for providing background check (i.e. criminal background check)

34.6900 **Other fees** not included above.

**34.7000 ★ Culture and recreation**

34.7100 **Library use fees** are fees collected for use of libraries.

34.7200 **Activity fees** are fees collected for use of recreational and other facilities.

34.7300 **Event admission fees** are fees collected for admission to events, such as fairs, sporting events, and conventions.

34.7400 **Exhibit admission fees** are fees collected for admission to exhibits, such as museums, zoos, aquariums, and botanical gardens.

34.7500 **Program fees** are fees collected for recreational programs (e.g., Little League, swimming lessons, camps, arts, and softball).

34.7600 **Periodical subscriptions fees** are fees collected from related royalties and subscriptions.

34.7700 **Other tuition charges** are fees collected for other tuition charges, such as conference fees and consumer education programs.

34.7900 **Other culture and recreation fees and charges** are fees collected for other culture and recreation charges, such as concessions.

**34.9000 ★ Other charges for services** not included above

34.9100 **Cemetery fees** include revenue from charges for cemetery services, sales of lots, seasonal care, perpetual care certificates, etc.

34.9300 **Bad check fees** are fees governments charge for depositing an “NSF” check.

34.9900 **Other fees** not included above.

**35. FINES AND FORFEITURES** (O.C.G.A. Title 15, chs. 6, 7, 9, and 10; § 15-16-21; Title 15, ch. 21, arts. 1, 3, 5, and 6; §§ 27-3-48, 32-1-7; Title 36, ch. 32, art. 1; Title 40, ch. 6, art. 14.)

**35.1000 Fines & Forfeitures**

**Fines and forfeitures** include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals.

35.1100 ★ **Court** revenues are received from fines imposed upon those violating Georgia laws and county and municipal ordinances. Governments may establish separate accounts for each type of fine (e.g., traffic or moving violations, parking violations, bad checks) within each court.

35.1110 **Superior**  
 35.1120 **State**  
 35.1130 **Magistrate**  
 35.1140 **Recorder's court**  
 35.1150 **Probate court (county only)**  
 35.1160 **Juvenile**  
 35.1170 **Municipal**

35.1200 ★ **Bonds** include money derived from confiscating deposits held as performance guarantees (i.e. bond forfeitures on bids on public contracts).

35.1300 ★ **Confiscations** include cash and other properties that the government has confiscated.

35.1320 **Cash confiscations** relating to illegal activities.

35.1340 **Other confiscations / escheats** are the uncompensated acquisition of private property abandoned or otherwise alienated by its owners.

35.1360 **Proceeds from sale of confiscated property.** This would include revenues from sale of confiscated property conducted by the local government.

35.1400 ★ **Additional penalty assessments** are additional assessments added to criminal and traffic cases and cases involving violations of ordinances of political subdivisions. Governments may establish separate accounts for each type of court and/or each type of assessment.

35.1500 **Library** are revenues received in the form of overdue book fines; fees for replacement cards; accommodation cards, lost transaction cards, and non-resident cards; and replacement fees for the loss of materials and hardware.

35.1900 **Other** revenues not included above.

35.1910 **Overweight assessments** are revenue received from assessments on overweight trucks.

### 36. INVESTMENT INCOME

**Investment income** includes monies derived from the investment of assets.

36.1000 ★ **Interest revenues**

**Interest revenues** are compensation for the use of financial resources over a period of time.

**36.2000 ★ Realized gain or loss on investments**

**Realized gain or loss on investments** is the difference between financial inflows and the carrying value of the disposed investments.

**36.3000 ★ Unrealized gain or loss on investments**

**Unrealized gain or loss on investments** is the difference between the cost of the investment and the fair market value at balance sheet date (GASB Codification Section I50.111).

**37. CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**

**Contributions and donations from private sources** are financial resources provided by private contributors. Governments may establish separate accounts for the purpose of each contribution or donation (e.g., animal control).

**37.1000 ★ Contributions and Donations from Private Sources** are financial resources provided by private contributors.**38. MISCELLANEOUS REVENUE**

**Miscellaneous revenue** are revenues received that are not otherwise classified.

**38.1000 ★ Rents and royalties**

**Rents and royalties** are financial resources derived from the use by others of the government's tangible and intangible assets.

**38.2000 ★ Telephone commissions**

**Telephone commissions** are collected by the government as a result of public telephones being located on government property (e.g., the telephones in the county jail).

**38.3000 ★ Reimbursement for damaged property**

**Reimbursement for damaged property** is collected by the government primarily from citizens and insurance companies.

**38.4000 ★ Pension trust fund contributions**

**Pension trust fund contributions** are contributions to single employer pension plans administered by the government. The pension trust fund activity should be reported in Fund 775.

38.4100 **Employer contributions** are contributions to the single employer pension plan from other funds or from component units that do not represent contributions from pension plan member-employees.

38.4200 **Employee contributions** are contributions to the single employer pension plan from pension plan member-employees.

38.4300 **Contributions from other sources** are contributions to the single employer pension

plan from sources other than the employer and plan member-employees.

**38.9000 ★ Other** miscellaneous revenue not included above.

### **39. OTHER FINANCING SOURCES**

#### **39.1000 ★ Interfund transfers**

**Interfund transfers** are used to record the transfer of monies from one fund to another.

39.1100 **Operating Transfers In from Component Units** is the financial inflows from discretely presented component units of the government reporting entity that are not classified as quasi-external transactions, reimbursements, loans, or advances.

39.1200 **Operating transfers in** (specify fund) are financial inflows from other funds of the government reporting entity that are not classified as quasi-external transactions, reimbursements, loans, advances, or residual equity transfers.

39.1300 **Residual equity transfers in** (specify fund) are non-recurring, non-routine transfers of equity from other funds.

#### **39.2000 ★ Proceeds of general fixed asset dispositions**

**Proceeds of general fixed asset dispositions** are financial inflows provided from the disposition of general fixed assets.

39.2100 **Sale of assets** (Governmental fund types) includes the proceeds from the sale (often through a surplus sale) of general fixed assets and other assets below the government's asset capitalization threshold, excluding assets recorded by proprietary funds.

39.2200 **Property sale** (Proprietary fund types) includes the gain or loss on the sale of capital assets.

#### **39.3000 ★ Proceeds of general long-term liabilities**

**Proceeds of general long-term liabilities** generally are gross financial resources provided by the incurrence of general long-term liabilities.

39.3100 **General obligation bond proceeds** are the amount of bond proceeds that the government actually received plus bond issuance costs that the government should recognize as an expenditure. Bond premiums and discounts should be reported separately from bond proceeds. (GASB Codification Section 1500.107.)

39.3200 **Special assessment debt with government commitment proceeds** are the amount of bond proceeds used to finance projects that will be repaid from special assessments.

39.3300 **Refunding bond proceeds** are the amount of bond proceeds from a current or advance refunding that the government actually received plus bond issuance costs

that the government should recognize as an expenditure. Bond premiums should be reported separately from bond proceeds. (GASB Codification D20.106.)

39.3400 **Premiums on bonds sold** is the adjustment in the interest rate that reflects the difference between the present value and the face amount of bonds when the former is greater than the latter.

39.3500 **Capital leases** is the net present value of future minimum lease payments when the government enters into the capital lease. (GASB Codification Section L20.115.)

<b>EXPENDITURES AND OTHER FINANCING USES CLASSIFICATION DESCRIPTIONS</b>
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## FUNCTION AND ACTIVITY CLASSIFICATIONS

*Code*      *Description*

### 1000      **GENERAL GOVERNMENT**

**GENERAL GOVERNMENT** is charged with all expenditures for the legislative and judicial branches of a government. It also is charged with expenditures made by the chief executive officer and other top-level auxiliary and staff agencies in the administrative branch of the government. The accounts are subdivided into three groups: legislative, executive, and judicial.

#### 1100 ★      **Legislative**

**Legislative** is charged with expenditures of the governing body in the performance of its primary duties and subsidiary activities.

1110      **Governing body** is charged with the direct expenditures of the governing body (i.e., the county commission or the city council). Direct expenditures, which include salaries and travel costs, represent expenditures incurred by members themselves.

1120      **Legislative committees and special bodies** is charged with expenditures of regular committees of the governing body, special investigating committees, boards, or representatives responsible solely to the governing body.

1130      **Clerk of council / commission** is charged with expenditures for the office of clerk. Governments should use this account when the primary activity of the clerk is providing services to the council or commission. Generally, this classification applies to larger governments. For clerks that have responsibilities for the government's executive activities, see activity account 1330.

#### 1300 ★      **Executive**

**Executive** includes accounts for recording expenditures of general executive officers and boards of the government.

1310      **Mayor / commission chairperson** is charged with expenditures for salaries and other costs of the mayor/chairperson and employees connected with his or her office in the mayor-council/chairperson-commission form of government. Expenditures of a mayor/chairperson under the council-manager/commission-manager form of government



are charged to account 1110 (governing body), and those for a mayor/chairperson under the commission form are charged to the functions the mayor/chairperson directs.

1320 **Chief executive (manager or administrator)** is charged with expenditures of the government's chief executive and the employees connected with his or her office.

1330 **Clerk - Administration** is charged with expenditures of clerks (who serve the council) for executive services when the government does not employ a manager or administrator and/or where this position is responsible for a variety of duties that the government cannot allocate easily between the various functions and activities. Generally, this classification applies to smaller governments. For clerks that have the responsibilities primarily for the council or commission, see activity account 1130.

## 1400 ★ Elections

**Elections** includes accounts for recording direct expenditures for registering voters and holding general, primary, and special elections. Salaries of the officials and police performing election duties recurrently and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special police are chargeable to this account.

## 1500 General administration

**General administration** includes accounts for recording expenditures of central staff agencies performing general management functions for the government.

1510 ★ **Financial administration** includes individual accounts for each of the following types of financial activities:

1511 **General supervision** is charged with expenditures related to supervision of all financial activities, including expenditures for the finance director's office.

1512 **Accounting** is charged with expenditures related to pre-audits of all purchase orders, receipts, and disbursements; preparation of payrolls; issuance of checks; and maintenance of general accounting records. Other activities include maintaining or supervising cost accounts; billing special assessments and utility charges and other service charges; and maintaining inventory records of all local government property.

1513 **Budget** is charged with expenditures related to assembling budget estimates, assisting in the preparation of the budget document, and controlling the administration of the budget. Other activities related to preparation, adoption, and execution of the budget are also charged to this activity, including the development of efficiency, effectiveness, and productivity measures used in the budget process.

1514 **Tax administration** is charged with expenditures associated with tax collection and tax compliance activities not charged to the tax commissioner (1545). Tax administration normally involves determining the objects or services to be taxed, applying the tax, collecting the revenues, and enforcing the law.

1515 **Treasury** is charged with expenditures related to maintaining custody of all local government funds, planning cash flows, disbursing local government funds, and investing available funds. Banking-related and other cash management services are also chargeable to this activity.

1516 **Licensing** is charged with expenditures for the issuance of licenses.

1517 **Purchasing** is charged with expenditures for purchasing all materials, supplies, and equipment and for other procurement activities, including establishing standards and preparing specifications; testing and inspecting materials and supplies; and maintaining warehouses and storage systems.

- 1518                    **Debt administration** is charged with expenditures related to the issuance and management of short-term and long-term debt.
- 1530 ★                **Law** includes accounts for recording expenditures for legal services required by a government in the discharge of its functions and activities. Included are the costs of the attorney or other attorneys who render legal advice to the governing body or administrative agencies of the government, who draft laws, ordinances, or administrative regulations for it and its constituent agencies, and who serve as counsel in lawsuits to which the government is a party.
- 1535 ★                **Data processing / MIS** is charged with expenditures related to the maintenance of databases, computer systems, networks, and other activities related to the managing and processing of information and data.
- 1540 ★                **Human resources** includes accounts that record expenditures of the agency or agencies performing central personnel and related services for the entire government. Such services include general supervision of personnel management, classification of positions, recruitment including all applicable testing, placement (transfers, promotions, demotions), service ratings, attendance, certification of payrolls, separations, fringe benefits, and retirement systems.
- 1545 ★                **Tax commissioner (constitutional officer)** is a constitutional officer (in a county) and includes accounts for expenditures incurred in the execution of the duties of the tax commissioner. The duties include receiving all tax returns, maintaining county tax digests, receiving property tax exemption allocations, collecting and paying over tax funds to state and local units of government, and issuing executions against delinquent taxpayers.
- 1550 ★                **Tax assessor** (in a county) is charged with expenditures related to making studies of property values for assessment purposes. Other activities include preparing and maintaining property maps and records, assessing property for taxation, preparing assessment roles, and spreading special assessments for local improvements.
- 1555 ★                **Risk management** is charged with expenditures for overseeing claims handling, accident investigations, insurance premiums (except employee health premiums and workers' compensation), and enforcement of safety rules; ensuring proper application of loss reporting procedures and personnel rules; and conducting inspections and program reviews. If the government self insures for one or more types of risk, expenditures/expenses should be accounted for using this activity classification and the object classifications within 55.2000, as appropriate.
- 1560 ★                **Internal audit** is charged with expenditures for monitoring transactions and activities of the government, including financial and performance audits. Activities include determining whether a governmental unit is acquiring, protecting, and using its resources economically, efficiently, and effectively and whether it has complied with applicable laws and regulations.
- 1565 ★                **General government buildings and plant** is charged with expenditures for general administration and maintenance of buildings and plant, including groundskeeping. If buildings are rented, rental payments are charged to this account.
- 1570 ★                **Public information** includes accounts for recording public relations activities of the general government not charged to other specific programs, such as police.
- 1575 ★                **General engineering** is charged with expenditures for general engineering work performed for General Government (1000) functions. Engineering work performed for other functions outside the general fund should be charged to the specific function.
- 1580 ★                **Records management** is charged with costs related to the government's records

management program. If the government maintains a records center, the center's costs would be charged here. Expenditures related to law enforcement crime records should be recorded in activity 3224 or 3323, as appropriate.

1590 ★ **Customer service** is charged with all costs for providing customer support for general government activities and enterprise operations.

1595 ★ **General administration fees** is charged with local government fees paid to the regional development centers, the Atlanta Regional Commission, the Georgia Municipal Association, and the Association County Commissioners of Georgia.

## 2000 Judicial

**Judicial** includes accounts for recording expenditures for judicial activities of the government.

2100 ★ **Judicial administration** includes accounts for recording expenditures of staff performing general management functions for the total judicial system.

2150 ★ **Superior Court** is charged with expenditures incurred in hearing felony cases, divorce and alimony, child custody, equity cases, and cases involving land titles. The court also has concurrent jurisdiction with the other courts to try other civil cases and misdemeanor criminal cases. This court also determines appeals from the Probate Court and in certain instances from the Juvenile and the Municipal Courts.

2180 **Clerk of superior court (constitutional officer)** is charged with expenditures incurred in keeping the records of the court and administering the fiscal affairs of the court and clerk's office. Expenditures related to providing ministerial duties to the court, jury management, and the publication and distribution of court mandated forms should also be charged here. Expenditures related to recording all real estate and personal property records, collection of intangible recording tax, and real estate transfer tax should be charged here as well.

2200 ★ **District attorney** is charged with expenditures incurred in the prosecution of criminal cases in Superior Court, and prosecution of criminal cases including indictment by the Grand Jury, and in taking a plea in the case or trying the case before a jury and handling any and all appeals. Further duties include attending Grand Jury sessions to indict the criminal cases as well as advising the Grand Jury in their presentments. Other duties include handling all civil forfeitures arising from drug cases. The District Attorney also handles prosecution of juveniles but only in seven designated felonies; otherwise, the solicitor-general handles the case.

2300 ★ **State Court** is charged with expenditures incurred in trying misdemeanor criminal cases and all civil actions except where Superior Court has exclusive jurisdiction. Also included here are the expenditures for the **Solicitor-general of state court** incurred for prosecuting misdemeanors and ordinance violations appealed from another court. The Solicitor also works with a State Court Judge-appointed probation company to ensure fine payments, community service performance, jail reporting, and restitution.

2400 ★ **Magistrate Court** is charged with expenditures incurred in jurisdiction of small claims courts (\$15,000 limit). In addition, Magistrate Courts have jurisdiction in county ordinance violations, preliminary hearings, and applications for and issuance of arrest and search warrants, disposessory warrants, and distress warrants.

2450 ★ **Probate Court** is charged with expenditures incurred in legal issues regarding the probate of wills; administration of estates; issuance of marriage licenses and maintenance of other vital records; mental health statutes; appointment of guardians for minors and other incompetent persons; and traffic cases in some counties. In addition,

- this classification should include expenditures associated with the **Judge of Probate Court (constitutional officer)** in legal issues regarding the probate of wills; administration of estates; marriage licenses; mental health statutes; and guardians for minors.
- 2500 ★ **Recorder's Court** is charged with all expenditures incurred in hearing all traffic, criminal, and county ordinance cases. Such services include setting bail, issuing warrants, collecting fines/bonds, hearing and determining if probable cause exists for Superior/State Court offenses, and adjudicating county ordinances and certain state offenses.
- 2600 ★ **Juvenile Court** is charged with expenditures incurred in the jurisdiction of cases involving children under the age of 17 who are alleged to be unruly, delinquent, deprived, or in need of treatment or who are alleged to have committed a traffic offense. In addition, Juvenile court has concurrent jurisdiction with the Superior court in certain cases involving minors; child custody and support cases and termination of parental rights.
- 2650 ★ **Municipal Court** is charged with expenditures incurred in jurisdiction of misdemeanor criminal and certain civil cases that arise within the boundaries of the municipality. It is essential to examine the charter of an individual municipality to determine the specific jurisdiction of an individual Municipal Court.
- 2700 ★ **Grand jury** is charged with expenditures for Grand Jury hearings and includes compensation of jurors, witness fees, investigation costs, and clerical costs.
- 2750 ★ **Law library** is charged with all expenditures for acquiring and maintaining a law library.
- 2800 ★ **Public defender** is charged with expenditures for the office of public defender. If the public defender is attached to and a part of the law office, it may not be possible to segregate expenditures related to the activities performed as public defender. In such a case, the expenditure should be included in account 1530 (law).
- 3000 PUBLIC SAFETY**
- PUBLIC SAFETY**, a major function of government, has as its objective the protection of persons and property. The major subfunctions under public safety are police protection, fire protection, protective inspection, and correction.
- 3100 ★ **Public safety administration** is charged with expenditures relating to the administration of the government's public safety activities including provision of quality police, fire, emergency medical and emergency management services to facilitate the protection and well-being of residents. This classification generally is applicable in larger governments.
- 3200 ★ **Police**
- Police** includes accounts for recording expenditures incurred by the police department in the administration of various law enforcement activities.
- 3210 **Police administration** is charged with all expenditures incurred by the chief of police and assistant chiefs in supervising the activities of the police department. In addition to directing departmental personnel and budgetary responsibilities, this supervision may include long-range planning, research into problems of criminal activity and law enforcement, and investigatory and intelligence activities that disclose the integrity and effectiveness of the department's administrative activities and that provide information

- on known criminals and organized crime.
- 3220 **Crime control and investigation** is charged with expenditures relating to police crime control and investigation.
- 3221 **Criminal investigation** is charged with expenditures made by detectives in investigating criminal activities, detecting and arresting criminal offenders, obtaining evidence for prosecution of criminal cases, filing cases, returning fugitive felons from other jurisdictions, testifying in court cases, locating missing persons, and recovering lost or stolen property. If a separate organizational unit handles youth and juvenile delinquency problems, its expenditures should not be recorded in this account, but should be recorded in account 3225 (youth investigation and control).
- 3222 **Vice control** is charged with expenditures arising out of activities to suppress vice. These include investigation and procurement of evidence necessary for prosecution in gambling, prostitution, narcotics, and related cases and for regulation of vice-related businesses. This classification would include the government's drug task force.
- 3223 **Patrol** is charged with all expenditures for uniformed police patrol of assigned districts and such related police activities as investigating law violations of all kinds, arresting law violators, checking premises for illegal entry, checking open doors and windows, and other law violations, including suspected criminal activity.
- 3224 **Records and identification** is charged with expenditures connected with the maintenance of the records of all police incidents and criminals, such as fingerprints, photographs, and case histories.
- 3225 **Youth investigation and control** is charged with expenditures arising out of investigations of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for reformed youths; and location of missing juveniles.
- 3226★ **Custody of prisoners**<sup>6</sup> is charged with all expenditures for the temporary detention and custody of offenders. Expenditures include costs of operating a jail and caring for prisoners pending conviction or permanent disposition of their cases. Maintaining prisoners serving sentences in penal institutions should not be charged to this account, but should be charged to appropriate corrections accounts (3400). Municipality payments to counties for housing municipal prisoners would be recorded here.
- 3227 **Custody of property** is charged with expenditures required in caring for property belonging to prisoners, lost and found properties, and stolen and recovered properties.
- 3228 **Crime laboratory** is charged with all expenditures for laboratory examinations and analyses of physical evidence involved in law enforcement.
- 3230 **Traffic control** is charged with expenditures arising out of controlling traffic, enforcing traffic laws, operating radar units, investigating traffic accidents, checking parking meter violations, issuing tickets for such violations, and issuing tickets for moving violations.
- 3231 **Motor vehicle inspection and regulation** is charged with expenditures for examining and licensing motor vehicles and motor vehicle operators.
- 3240 **Police training** is charged with expenditures for training police officers. This training may include formal basic training for recruits and in-service training for commissioned

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<sup>6</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

- police officers and maintenance of training facilities.
- 3250 **Special detail services** is charged with expenditures for police personnel exercising police functions outside of regular police assignments. This account includes special services for which the government receives compensation from private sources or other governments.
- 3260 **Police stations and buildings** is charged with expenditures for police stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
- 3270 **Dispatcher** is charged with expenditures for a police dispatcher that is not part of the 911 program.
- 3280 **Medical services** is charged with expenditures for the medical examination, treatment, and care of sick or injured police officers.
- 3285 **Public relations** is charged with expenditures for police public relations.
- 3290 **Other** is charged with expenditures for all other police activities.

### 3300 ★ Sheriff (constitutional officer)

**Sheriff** is a constitutional officer and includes accounts for expenditures incurred in the execution of the duties of the sheriff. Duties include the execution and the return of processes and orders of the courts; attendance of all sessions of the Superior Court and all sessions of the Probate Court whenever required by the judge; presence on election days at all the locations where elections are held from the opening to the closing of the polls; publication of sales, citations, and other proceedings as required by law and maintenance of a file of all newspapers in which the official advertisements appear; maintenance of an execution docket for entering a description of all executions received, the dates of their delivery, and the actions taken on them; maintenance of a book that contains a record of all sales made by process of court or by agreement under the sanction of the court and that describes the property and the process under which sold, the date of the levy and sale, the purchaser, and the price; receipt from the preceding sheriff of all unexecuted writs and processes and proceeding to execute them and to complete other unfinished duties; and service as the county jailor. In some counties, the sheriff also is responsible for police.

- 3310 **Law Enforcement Administration** is charged with all expenditures incurred by sheriffs and sheriff deputies in supervising the activities of the law enforcement functions. This supervision may include long-range planning, research into problems of criminal activity and law enforcement, and investigatory and intelligence activities that disclose the integrity and effectiveness of the function's administrative activities and that provide information on known criminals and organized crime.
- 3320 **Crime control and investigation** is charged with expenditures relating to crime control and investigation conducted by the Sheriff.
- 3321 **Criminal investigation** is charged with expenditures made by detectives in investigating criminal activities, detecting and arresting criminal offenders, obtaining evidence for prosecution of criminal cases, filing cases, returning fugitive felons from other jurisdictions, testifying in court cases, locating missing persons, and recovering lost or stolen property. If a separate organizational unit handles youth and juvenile delinquency problems, its expenditures should not be recorded in this account, but should be recorded in account 3325 (youth investigation and control).
- 3322 **Vice control** is charged with expenditures arising out of activities to suppress vice. These include investigation and procurement of evidence necessary for prosecution in gambling, prostitution, narcotics, drug task force and related cases and for regulation of vice-related businesses.

- 3323 **Uniform patrol** is charged with all expenditures for uniformed patrol of assigned districts and such related law enforcement activities as investigating law violations of all kinds, arresting law violators, checking premises for illegal entry, checking open doors and windows, and other law violations, including suspected criminal activity.
- 3324 **Records and identification** is charged with expenditures connected with the maintenance of the records of all law enforcement incidents and criminals, such as fingerprints, photographs, and case histories.
- 3325 **Youth investigation and control** is charged with expenditures arising out of investigations of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for reformed youths; and location of missing juveniles.
- 3326 ★ **Jail Operations**<sup>7</sup> is charged with all expenditures for the temporary detention and custody of offenders. Expenditures include costs of operating a jail. Maintaining prisoners serving sentences in penal institutions should not be charged to this account, but should be charged to appropriate corrections account (3400).
- 3327 **Custody of property** is charged with expenditures required in caring for property belonging to prisoners, lost and found properties, and stolen and recovered properties.
- 3328 **Crime laboratory** is charged with all expenditures for laboratory examinations and analyses of physical evidence involved in law enforcement.
- 3330 **Traffic control** is charged with expenditures arising out of controlling traffic, enforcing traffic laws, operating radar units, investigating traffic accidents, checking parking meter violations, issuing tickets for such violations, and issuing tickets for moving violations.
- 3340 **Training** is charged with all expenditures incurred in evaluating and coordinating training needs and requirements and maintaining proper training records.
- 3350 **Special detail services** is charged with expenditures for law enforcement personnel exercising law enforcement functions outside of regular assignments. This account includes special services for which the government receives compensation from private sources or other governments.
- 3355 **Sheriff's office and buildings** is charged with expenditures for the sheriff's office and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
- 3360 **Court services** is charged with all expenditures incurred in providing security and service to the Superior, State, Magistrate, Municipal, Juvenile, and Probate Courts; in executing and returning processes and orders of the various courts; in publishing sales, citations, and other proceedings as required by law; in executing civil arrest orders, providing transportation and security of prisoners to and from scheduled court appearances, as well as transferring prisoners throughout the state and from various correctional facilities and institutions; and in transporting mental patients to local mental health facilities.
- 3370 **Medical services** is charged with all expenditures for the medical examination, treatment, and care of sick or injured sheriff employees.
- 3380 **Dispatcher** is charged with expenditures for a sheriff's dispatcher that is not part of the 911 program.
- 3385 **Public relations** is charged with expenditures for sheriff public relations.

<sup>7</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

3390 **Other** is charged with expenditures for all other sheriff activities.

### 3400 ★ Corrections

**Corrections** includes accounts for recording expenditures for confinement of law violators and for probation and parole activities involved in their rehabilitation. This classification includes county operated correctional institutions and work camps. Generally, these facilities are administered by a warden, rather than by the sheriff.

3410 **Correctional administration** is charged with expenditures of any officer, board, or commission having top-level responsibility for correctional activities. Expenditures for supervision of individual institutions are charged to the appropriate institution.

3420 **Adult correctional institutions** is charged with expenditures for the construction, operation, and maintenance of such correctional institutions as prisons, jails, prison factories, and prison farms. A separate subsidiary account should be established for each institution operated by the government. If a facility is used to house predominantly pre-trial detainees, charge to 3226 or 3326, depending on whether police or sheriff operates the facility.

3430 **Juvenile correctional institutions** is charged with expenditures for the construction, operation, and maintenance of correctional institutions for the punishment and rehabilitation of juvenile offenders. Correctional institutions include jails, detention homes, and reformatories. When a government maintains more than one institution of this kind, separate accounts should be established for each institution.

3440 **Delinquents in other institutions** is charged with expenditures for offenders confined in correctional institutions of other government jurisdictions, including jails, prisons, detention homes, reformatories, and foster homes. These expenditures include payments for transporting delinquents to and from such institutions. If both adult and youth offenders are cared for in this manner, this account should be divided into two separate accounts, one for youth and one for adults.

3450 **Adult probation and parole** is charged with expenditures incurred in the supervision of adult offenders who are paroled or placed on probation.

3460 **Juvenile probation and parole** is charged with expenditures incurred in the supervision of juvenile offenders who are paroled or placed on probation.

3470 **Medical services** is charged with all expenditures for the medical examination, treatment, and care of sick or injured correction officers.

### 3500 ★ Fire

**Fire** includes accounts for recording the expenditures incurred by the fire department and the fire marshall in preventing and fighting fires.

3510 **Fire administration** is charged with expenditures of the fire chief and immediate assistants in supervising all the activities of the fire department. These activities include general administration of all official policies, budgetary and personnel administration, and long-range planning and research.

3520 **Fire fighting** is charged with expenditures for extinguishing fires and for providing such special services as building and fire-hydrant inspections and assistance to persons and property during a disaster. Generally, payments to a volunteer fire department would be classified here.

3530 **Fire prevention** is charged with expenditures for such fire prevention activities as inspection of fire hazards, investigation of the causes of fires, investigation and prosecution of persons involved in incendiary fires, fire prevention education, control of



- inflammable materials, and enforcement of fire prevention ordinances.
- 3540 **Fire training** is charged with all expenditures for training firefighters either in the department or by educational institutions outside the government. This account is also charged with maintenance of special training facilities.
- 3550 **Fire communications** is charged with expenditures for the acquisition, operation, and maintenance of fire alarm systems and other communication systems used by the fire department in preventing and fighting fires. It also is charged with the maintenance of current coverage maps and assignment schedules for fire apparatus and with the maintenance of records showing the locations of and changes in fire hydrants and sprinkler systems.
- 3560 **Medical services** is charged with all expenditures for the medical examination, treatment, and care of sick or injured firefighters.
- 3570 **Fire stations and buildings** is charged with expenditures for fire stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.

### 3600 ★ **Emergency medical services (EMS)**

- Emergency medical services (EMS)** is charged with expenditures for maintaining and operating a dispatch and communications facility (other than E-911, which would be charged to 3800); training personnel in first aid or basic life support; operating first-response units, basic life support units, and advanced life support units; and providing community relations about emergency medical procedures.
- 3610 **EMS Administration** is charged with all expenditures incurred in supervising the activities of the emergency medical service department.
- 3620 **EMS Training** is charged with expenditure for training EMS officers. This training may include formal basic training for recruits and in-service training for EMS officers.
- 3630 **EMS Operations** is charged with all expenditure for the provision of the EMS department.
- 3650 **Medical Services** is charged with all expenditure for the medical examination, treatment, and care of sick or injured EMS employees.
- 3660 **EMS stations and buildings** is charged with expenditures for EMS stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
- 3670 **Dispatcher** is charged with expenditures for a EMS dispatcher that is not part of the 911 program.

### 3700 ★ **Coroner / medical examiner**

**Coroner / medical examiner** is charged with expenditures relating to investigating deaths from unknown or violent causes, and deaths that occur while unattended by a physician. Other activities include holding inquests, assisting law enforcement agencies with investigations, locating, advising, and counseling with families of the deceased, and maintaining an up-to-date and complete record system on each case.

### 3800 ★ **E-911**

**E-911** is charged with expenditures to sustain an E-911 center. Such centers provide open channels between citizens and public safety providers (e.g., police, fire, and medical

responders). Dispatchers not operating a 911 program would be classified in activity 3270, 3380, or 3670.

### 3900 ★ Other protection

**Other protection** includes accounts for protection activities that are not strictly a part of the foregoing major account groupings.

- 3910 **Animal control** is charged with expenditures for the operation of the animal control activity.
- 3920 **Emergency management** is charged with expenditures for the preparation of survival plans to be used in the event of war or natural disaster, for the administration of training programs for protection and survival, and for the provision and inspection of shelters, shelter supplies, sirens and other civil defense installations and equipment. All administration expenditures relating to this activity would be charged here.
- 3930 **Militia and armories** is charged with expenditures for the construction and maintenance of armories, support of militias, and construction and maintenance of related facilities.
- 3940 **Examination of licensed occupations** is charged with the expenditures of boards and other administrative personnel who examine and license individuals to practice certain professions and vocations.
- 3950 **Public scales** is charged with all expenditures incurred in the provision and maintenance of public scales.
- 3960 **Flood control** is charged with expenditures for walls, levees, and other devices that protect persons and property from surface water damage.

## 4000 PUBLIC WORKS

### 4100 ★ Public works administration

**Public works administration** is charged with expenditures relating to the administration of the total public works program.

### 4200 ★ Highways and streets

**Highways and streets** includes accounts for recording expenditures for roadways and walkways, according to the type of facility involved. Roadways and walkways in parks are not charged to this account, but to appropriate accounts under the function of **culture/recreation** (6000).

- 4210 **Highways and streets administration** is charged with all expenditures for general administrative direction related to highways and streets.
- 4220 **Roadways and walkways**
- 4221 **Paved streets** is charged with expenditures for construction, maintenance, and repair of street surfaces, and curbs and gutters on streets paved with concrete, asphalt, or brick.
- 4222 **Unpaved streets** is charged with expenditures incurred for construction, maintenance, and repair of unpaved streets, including scraping, grading, graveling, dragging, cinderling, and oiling.
- 4223 **Alleys** is charged with expenditures for the construction, maintenance, and repair of alleys.
- 4224 **Sidewalks and crosswalks** is charged with expenditures for the construction, maintenance, and repair of sidewalks, crosswalks, steps, and stairs.

- 4225 **Street cleaning** is charged with expenditures for sweeping and washing streets, flushing gutters and underpasses, and collecting and disposing of debris from streets and public roadways.
- 4226 **Other maintenance** is charged with expenditures for removing snow and ice and for sanding or salting streets, alleys, bridges, and sidewalks, the maintenance of right-of-ways, weed control and for lawnmowing.
- 4230 **Bridges, viaducts, and grade separations** is charged with expenditures for the construction, maintenance, and repair of bridges (stationary and movable), viaducts, grade separations, trestles, and railroad crossings.
- 4240 **Tunnels** is charged with expenditures for the construction, maintenance, and repair of tunnels, including payments to other government jurisdictions for the joint construction and maintenance of tunnels.
- 4250 **Storm drainage** is charged with expenditures for the construction, maintenance, and repair of storm drainage inlets as part of the road systems maintained by the local government.
- 4260 **Street lighting** is charged with expenditures for street lighting fixtures and for lighting all streets, alleys, bridges, subways, and tunnels, except those located in parks.
- 4270 **Traffic engineering** is charged with expenditures for investigations relating to the design and location of traffic control devices and for the installation and maintenance of such traffic control and parking devices as traffic signals, street and curb markings, street signs, and parking meters.

#### 4300 ★ Sanitation and wastewater

**Sanitation and wastewater** includes all activities involved in the removal and disposal of sewage and other types of waste.

- 4310 **Sanitary administration** is charged with all expenditures for the general administrative direction of sanitation activities.
- 4320 **Stormwater collection and disposal** is charged with all expenditures for collection and disposal of stormwater drainage. This activity must be used if the government charges a separate fee for stormwater drainage.
- 4330 **Sewage collection and disposal** includes accounts for recording expenditures incurred in the collection and disposal of sewage.
- 4331 **Sanitary sewer maintenance** is charged with expenditures for repair, reconstruction, and maintenance of sanitary sewer lines.
- 4332 **Sanitary sewer cleaning** is charged with expenditures for routine cleaning of sanitary sewer lines.
- 4333 **New sewer services** is charged with expenditures for installing of new sanitary sewer lines, emergency clearing of stoppages in sanitary sewer service lateral lines, and making taps for service laterals installed by plumbers.
- 4334 **Sewer lift stations** is charged with expenditures for construction and operation of lift stations that pump sewage over geographical elevations prior to disposition into gravity-flow sewer lines.
- 4335 **Sewage treatment plants** is charged with expenditures for the construction and operation of plants that treat and dispose of sewage.

#### 4400 ★ Water

**Water** includes all activities involved in the supply, treatment, and distribution of water.

- 4410 **Water administration** is charged with expenditures for the general administration of

- water activities.
- 4420 **Supply** is charged with expenditures for the construction and maintenance of facilities that supply water.
- 4430 **Treatment** is charged with expenditures for the construction and maintenance of facilities that treat water.
- 4440 **Distribution** is charged with expenditures for the construction and maintenance of facilities that distribute water.

#### 4500 Solid waste and recycling

**Solid waste and recycling**, a major function of government, includes all activities involved in the collection and disposal of solid waste and recycled material.

- 4510 ★ **Solid waste and recycling administration** is charged with expenditures for the general administration of solid waste and recycling activities.
- 4520 ★ **Solid waste collection** is charged with expenditures for collecting garbage and other refuse and delivering it to the place of disposal.
- 4530 ★ **Solid waste disposal** is charged with expenditures for disposing of garbage and other refuse. When several methods of disposal are used, such as sanitary landfill and incineration, appropriate accounts should be set up for each disposal facility.
- 4540 ★ **Recyclables collection** is charged with expenditures for collecting recyclable material and delivering it to the place of recycling.
- 4550 ★ **Recyclables operations** is charged with expenditures for operations of recycling facilities.
- 4560 ★ **Closure and post-closure care** is charged with the estimated total current cost of the landfill's closure and post-closure care, based on applicable federal, state, or local laws or regulations, including the cost of final cover (capping) and the cost of monitoring and maintaining the landfill during the post-closure period.
- 4570 ★ **Future landfill/cell development** is charged with expenditures for development of future landfills and future disposal cells within existing landfills.
- 4580 ★ **Public Education** is charged with expenditures for providing public education involving solid waste, i.e. recycling, disposal.
- 4585 ★ **Yard Trimmings collection and management** is charged with expenditures for collection and processing of yard trimmings

#### 4600 ★ Electric

**Electric** includes all activities involved in the supply and distribution of electricity.

#### 4700 ★ Gas

**Gas** includes all activities involved in the supply and distribution of natural gas.

#### 4750 ★ Telecommunications

**Telecommunications** includes all activities involved in the supply of lines for telecommunications.

**4800 ★ Cable Television**

**Cable Television** is charged with expenses for the government's cable television enterprise operation.

**4900 ★ Maintenance and shop**

**Maintenance and shop** is charged with expenditures for the operation of the government's maintenance shop.

**4950 ★ Cemetery**

**Cemetery** is charged with expenditures for the day-to-day care of the cemetery grounds; perpetual care of grave sites; coordination for all funerals held on the grounds; and coordination of grave site preparation and completions.

**4960 ★ Intergovernmental payments of special purpose local option sales tax**

**Intergovernmental payments of special purpose local option sales tax** proceeds from counties to municipalities located therein pursuant to contract in accordance with the provisions of OCGA Title 48, Chapter 8, Article 3. This expenditure applies only to counties. Counties should record collections transmitted from the State as revenue source account number 31.3200 and municipalities should record collections transmitted from the county as revenue source account number 33.7100.

**4970 Other**

**Other** public works expenditures not included above.

**5000 HEALTH AND WELFARE****5100 ★ Health**

**Health** includes all activities involved in the conservation and improvement of public health.

5110 **Public health administration** is charged with expenditures for the general administration of public health activities including payments to hospitals, county health departments and county mental health departments.

5120 **Vital statistics** is charged with expenditures for preparing and maintaining vital records of births, deaths, adoptions, marriages, and divorces; preparing reports and statistical analyses of such data and issuing certified copies of birth certificates, death certificates, and other records, as permitted and required by law.

5130 **Regulation and inspection** includes expenditure accounts for various inspection and regulatory activities essential to the conservation and improvement of public health.

5140 **Communicable disease control** includes accounts for expenditures incurred in the prevention and treatment (except hospitalization) of certain defined communicable diseases.

5141 **Tuberculosis** is charged with expenditures incurred for the prevention and treatment (except hospitalization) of tuberculosis.

- 5142 **Socially transmitted diseases** is charged with expenditures incurred for the prevention and treatment (except hospitalization) of socially transmitted diseases.
- 5143 **Rabies control** is charged with expenditures incurred for the prevention and treatment (except for hospitalization) of rabies.
- 5144 **Mosquito control** is charged with expenditures incurred for the mosquito, fly and other insect inspections, prevention and treatment.
- 5145 **Other communicable diseases** is charged with expenditures incurred for the prevention and treatment (except hospitalization) of all communicable diseases other than tuberculosis, socially transmitted diseases, and rabies. Covered activities include vaccination and immunization against diseases, quarantine and disinfection, extermination of rodents, and operation of clinics and dispensaries.
- 5150 **Maternal and child health services** includes accounts for expenditures incurred for various maternal and child health services (except communicable diseases).
- 5151 **Maternal and preschool** is charged with all expenditures for child hygiene, except in schools. Pertinent activities include operation of prenatal clinics, nursing visits to expectant mothers, supervision and medicine, operation of preschool clinics, and home visits to children by nurses.
- 5152 **School** is charged with expenditures for health and hygiene activities in public and private schools. These activities include medical examination of school children and treatment by health officers, dental examination of school children and treatment by health officers, operation of school clinics, school nursing, nutrition nursing, and psychological and psychiatric examinations and treatment of school children.
- 5160 **Adult health services** is charged with expenditures for health services for adults other than those rendered in connection with communicable diseases. These services include educational programs aimed at prevention and control of chronic diseases and accidents.
- 5170 **Health centers and general clinics** is charged with expenditures for health centers and general clinics furnishing two or more types of clinical services. If the clinic is maintained exclusively for one service, such as tuberculosis, the expenditures should be charged to the appropriate activity account under communicable disease control (5140). Dispensaries operated in connection with clinics should be considered part of the clinic.
- 5180 **Laboratory** is charged with expenditures for laboratory tests essential to the maintenance of public health. These tests would include serologic tests for syphilis and bacteriological analysis for tuberculosis and other diseases.
- 5190 **Indigent medical care** is charged with expenditures for indigent medical care.
- 5195 **Buildings and plant** is charged with expenditures for operation of county health buildings (e.g., utilities, insurance, and cleaning).

## 5400 ★ Welfare

**Welfare** includes all activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

- 5410 **Welfare administration** is charged with expenditures for the general administration of all public welfare activities.
- 5420 **Institutional care** is charged with expenditures for the construction and operation of welfare institutions maintained by the government for the care of the indigent. Separate activity accounts should be set up for each type of institution, such as homes for the aged and orphanages.
- 5430 **Direct assistance** is charged with expenditures, in cash or in kind, made directly to eligible welfare recipients by the government. If there are several categories of assistance programs, expenditures should be classified under one or more of the following categories.

- 5431 **General assistance** is charged with expenditures to families or individuals who meet specified eligibility criteria and who are not classified under one of the other welfare programs. General assistance refers to such forms of welfare as home relief and general emergency relief.
- 5432 **Senior assistance** is charged with expenditures made by the government to persons older than a specified age.
- 5433 **Aid to dependent children** is charged with expenditures for the care and support of needy dependent children, including payments made to parents, guardians, and foster parents.
- 5434 **Aid to the blind** is charged with expenditures made by the government to persons judged legally blind.
- 5435 **Aid to the disabled** is charged with expenditures made by the government to persons judged legally disabled.
- 5436 **Other direct assistance** is charged with expenditures to needy persons other than those classified under the foregoing categories. If several additional classes of persons are welfare recipients, separate activity accounts should be established for each class.
- 5440 **Intergovernmental welfare payments** is charged with expenditures made by the government to another government for welfare programs administered by it. The county's contribution to the county's DFCS (other than for the buildings, see activity 5460) and expenditures for the care of foster children would be classified here. Such expenditures should be classified under one of the following categories:
- 5441 **General assistance**
- 5442 **Senior assistance**
- 5443 **Aid to dependent children**
- 5444 **Aid to the blind**
- 5445 **Aid to the disabled**
- 5446 **Other welfare assistance**
- 5450 **Vendor welfare payments** is charged with expenditures made directly to private individuals and organizations who furnish authorized care, commodities, and services to welfare recipients.
- 5451 **Vendor medical payments** is charged with expenditures to private individuals and organizations for medical assistance for the aged under federal and/or state programs and for medical assistance payments under general assistance, aid to the blind, and other programs.
- 5452 **Other vendor payments** is charged with expenditures made to vendors of care, commodities, and services for welfare recipients other than those for medical services. Examples include legal services, burial services, rent, food, and clothing. If more than one class of vendor payments exists, separate accounts should be established for each class.
- 5460 **Buildings and plant** is charged with expenditures for operation of the county welfare (Department of Family and Children Services [DFCS]) building (e.g., utilities, insurance, and cleaning).

## 5500 ★ Community services

**Community services** are charged with expenditures for community service activities.

- 5510 **Meals on Wheels** is charged with expenditures for providing meals to senior citizens.
- 5520 **Senior Citizens Center** is charged with expenditures for the upkeep of a senior

	citizen center.
5530	<b>Community Center</b> is charged with expenditures for the upkeep of a community center.
5540	<b>Transportation services</b> are charged with expenditures for providing transportation services (e.g. Dial-A-Ride).
<b>5600 ★</b>	<b>Public Education</b>
	<b>Public Education</b> is charged with expenditures for operations, administration, and maintenance of city public school systems that are component units of a city government reporting entity.
<b>6000</b>	<b>CULTURE / RECREATION</b>
	<b>CULTURE / RECREATION</b> includes all cultural and recreational activities maintained for the benefit of residents and visitors.
<b>6100 ★</b>	<b>Recreation</b>
	<b>Recreation</b> is charged with expenditures for the government's recreation program.
6110	<b>Culture / recreation administration</b> is charged with expenditures for the general administration of all cultural and recreational activities and facilities. This would include payments to a historical society.
6120	<b>Participant recreation</b> is charged with expenditures for recreational facilities and activities in which direct participation is the primary attribute. Examples include organized athletics, individual participant sports such as golf, indoor and outdoor games of various kinds, and dancing.
6121	<b>Supervision</b> is charged with expenditures for supervision of two or more recreational activities classified under participant recreation (6120).
6122	<b>Recreation centers</b> is charged with expenditures for the construction, maintenance, and operation of multipurpose recreation centers that contain a full compliment of recreational facilities such as gymnasium, athletic fields, and craft rooms.
6123	<b>Playgrounds</b> is charged with expenditures for the construction, maintenance, and operation of neighborhood playgrounds.
6124	<b>Swimming pools</b> is charged with expenditures for the construction, maintenance, and operation of swimming pools. If more than one pool is maintained, a separate account may be established for each one. If a government operates types of swimming facilities other than those in recreation centers, such as a public beach, this account classification may be expanded to include them.
6130	<b>Sports Facilities</b> is charged with expenditures for the construction, maintenance, and operation of golf courses, tennis courts, softball and soccer fields and related facilities.
6149	<b>Other recreational facilities</b> is charged with expenditures for all participant recreational facilities and areas other than those listed in the foregoing accounts.
6170	<b>Spectator recreation</b> is charged with expenditures for cultural and scientific recreational activities benefiting the public as spectators. These expenditures should be charged to one of the following accounts.
6171	<b>Botanical gardens</b>
6172	<b>Museums</b>
6173	<b>Art galleries</b>



6174                    **Zoos**

6180                    **Special recreational facilities** is charged with expenditures for special recreational facilities not included in the foregoing accounts and maintained as separate recreational facilities. Examples include auditoriums, stadiums, camping areas, and marinas. When more than one type of special facility is maintained, a separate account could be established for each one.

6190                    **Special facilities and activities** are charged with expenditures for operating special facilities and or activities (e.g., summer camps, after school programs, special festivals and celebrations).

**6200 ★           Parks**

**Parks** is charged with expenditures for public parks, public squares, and similar ornamental areas. Excluded from this account classification are grounds surrounding public buildings, land encompassed in other recreational facilities, such as zoos and incidental landscaping, and maintenance of areas elsewhere classified under recreation.

6210                    **Parks administration** is charged with expenditures for supervision and administration of park activities or facilities.

6220                    **Park areas** is charged with all expenditures for acquiring, operating, and maintaining park areas and related facilities. These include land used for a park; planting and care of park lawns, trees, shrubs, and flowers; park roads, walks, and paths; park waterways; and park structures and equipment.

6230                    **Parkways and boulevards** is charged with expenditures for landscaped areas with traffic lanes running through or adjacent to them. These parkways and boulevards are constructed primarily for beautification and recreation and must be distinguished from so-called boulevards routinely maintained by the street or highway department.

6240                    **Forestry and nursery** is charged with expenditures for growing trees and other plants and transplanting them along streets and in parks, parkways, or other public areas. Other activities whose expenditures should be included in this account include removal and disposal of undesirable trees and other plants, supervision of tree trimming on public property, and granting of permits to plant trees in parks and other public areas.

6250                    **Park policing** is charged with expenditures for special policing in parks, whether under the direction of the police department or special park police.

6260                    **Park lighting** is charged with expenditures for lighting parks, whenever such expenditures can be separated from the cost of street lighting.

**6500 ★           Libraries**

**Libraries** is charged with expenditures for operation of, or contributions to a library system.

6510                    **Library administration** is charged with expenditures for general administration of the library or the library system. County payments to a county or regional library system would be classified here.

6520                    **Circulation** is charged with expenditures incurred in the circulation of library books, periodicals, and other materials. Circulation activities include the registration of borrowers, maintenance of loan records, notification to borrowers of delinquencies, collection of fines for overdue or lost books, assistance to library patrons in the use of the card or online catalog, and provision of information about library circulation policies, resources, and schedules.

6530                    **Catalog** is charged with expenditures incurred in the classification and cataloging of library materials, the preparation and filing of catalog cards and other acquisition records, and the processing and distribution of cataloged materials to various library

- divisions and/or branch libraries
- 6540 **Reference** is charged with expenditures for all reference services. These services include maintaining special files of clippings and pamphlets to supplement books and periodicals, answering reference questions, assisting library patrons in their search for information and in the use of indexes and finding aids, processing interlibrary loans, and supervising rare book collections.
- 6550 **Order** is charged with expenditures incurred in ordering books, checking materials upon receipt, processing gift materials, and forwarding materials to the catalog division for further processing.
- 6560 **Periodicals** is charged with expenditures incurred in ordering, receiving, and maintaining magazines and periodicals; maintaining records of periodical holdings; and furnishing information and assistance to library patrons in the use of periodicals.
- 6570 **Extension** is charged with expenditures incurred in the selection, maintenance, and circulation of books and other library materials from bookmobiles.
- 6580 **Special collections** is charged with expenditures made for special collections or clientele sections within the library. Examples of such special collections are children's and young adults' divisions, art, music, science and technology, local history and culture, and newspapers. When more than one special collection of this type is maintained, a separate account should be established for each one.
- 6590 **Branch libraries** is charged with expenditures for the construction, maintenance, and operation of branch libraries located away from the central library or library headquarters of a library system.

## 7000 HOUSING AND DEVELOPMENT

**HOUSING AND DEVELOPMENT** includes all housing and development activities that the government provides.

### 7100 ★ Conservation

**Conservation** includes activities designed to conserve and develop such natural resources as water, soil, forests, and minerals. Expenditures for conservation should be classified according to the specific type of resource.

- 7110 **Conservation administration** is charged with the expenditures for the administration of the conservation program.
- 7120 **Water resources** is charged with the expenditures relating to water resources.
- 7130 **Agricultural resources** is charged with expenditures for various agricultural resources including soil conservation and soil erosion. Also, the expenditures for the county agent should be charged here.
- 7140 **Forest resources** is charged with expenditures for forest resources including payments made by the county to the Georgia Forestry Commission (e.g., the acreage maintenance fee). Also included would be the expenditures relating to maintaining marsh lands and fire towers.
- 7150 **Mineral resources** is charged with the expenditures relating to mineral resources.
- 7160 **Fish and game resources** is charged with the expenditures relating to fish and game resources.

### 7200 ★ Protective inspection

**Protective inspection** includes accounts for recording expenditures incurred in making protective inspections, except those related to health and fire and those definitively assigned to other functions.

- 7210 **Protective inspection administration** is charged with expenditures for the centralized administration of two or more inspection services.
- 7220 **Building inspection** is charged with expenditures incurred in the examination of building plans, inspection of building construction, inspection of existing buildings for structural defects and compliance with minimum housing standards, and issuance of building permits.
- 7230 **Plumbing inspection** is charged with expenditures incurred in the examination of plumbing plans, inspection of plumbing installations, and issuance of plumbing permits.
- 7240 **Electrical inspection** is charged with expenditures incurred in the examination of electrical plans, inspection of electrical installations, and issuance of electrical permits.
- 7250 **Gas inspection** is charged with expenditures incurred in the examination of gas installations and fittings and issuance of gas permits.
- 7260 **Air conditioning inspection** is charged with expenditures incurred in the examination of plans for air conditioning installations, inspection of such installations, and issuance of permits.
- 7270 **Boiler inspection** is charged with expenditures for examining plans for the installation and operation of boilers, pressure tanks, steam engines, and similar devices.
- 7280 **Elevator inspection** is charged with expenditures for examining the plans for and the installation and operation of elevators, dumbwaiters, and escalators.

### 7300 ★ **Urban redevelopment and housing**

**Urban redevelopment and housing** is concerned with the planning and provision of adequate housing and the redevelopment of substandard and blighted physical facilities in urban areas.

- 7310 **Urban redevelopment and housing administration** is charged with expenditures for general administration of all urban redevelopment and housing activities when these are combined under a single administrative head.
- 7320 **Urban redevelopment** is charged with expenditures for activities involved in the government's conservation, rehabilitation, and clearance of designated portions of urban areas. It also is charged with expenditures involved in the relocation of individuals, families, and businesses from clearance areas to new neighborhoods.
- 7321 **Redevelopment administration** is charged with expenditures for planning and administering all redevelopment activities and projects carried out by the government.
- 7322 **Conservation projects** is charged with expenditures for conservation of existing neighborhood structures and facilities to prolong their usable life and to prevent subsequent deterioration and blight.
- 7323 **Rehabilitation projects** is charged with expenditures for renovation of deteriorated neighborhoods that still are capable of renovation without total clearance and complete redevelopment. If more than one project of this type is carried on, a separate account should be established for each project.
- 7324 **Clearance projects** is charged with expenditures for complete demolition, clearance, and redevelopment. If more than one project of this type is carried on, a separate account should be established for each project.
- 7325 **Relocation** is charged with expenditures incurred in the relocation and rehousing of persons displaced by redevelopment projects.
- 7330 **Public housing** is charged with expenditures for the acquisition, furnishing,

maintenance, and operation of the government's public housing for low-income persons. When more than one project of this type is carried on, a separate account should be established for each project.

- 7340 **Other urban redevelopment** is charged with expenditures for urban redevelopment and housing projects not included under the foregoing accounts. Included are all intergovernmental expenditures for urban redevelopment and housing activities administered by other governments.

#### 7400 ★ **Planning and zoning**

- 7410 **Planning and zoning** is charged with expenditures for developing and implementing a comprehensive plan or land use plan for the community including the costs of the government's planner. This activity also would include administration of zoning ordinances or other ordinances intended to manage land use within the local government's jurisdiction.

- 7450 **Code enforcement** is charged with expenditures for the government removing junk cars, clearing high grass, removing garbage or trash from private property and for cutting and removing weeds from private property when property owners are negligent.

#### 7500 ★ **Economic development and assistance**

**Economic development and assistance** includes activities that are directed toward economically developing the area encompassed by the government and providing assistance to and opportunity for economically disadvantaged persons and businesses.

- 7510 **Economic development and assistance administration** is charged with expenditures for the general supervision and administration of all development and assistance activities performed by the government.

- 7520 **Economic development** is charged with expenditures made to foster economic growth and development of the area over which the government exercises jurisdiction. These development activities include economic and industrial surveys, financial assistance to new industries and businesses, acquisition of industrial sites, contact activities of industrial development agencies, and promotional advertising. Examples include payments to the Chamber of Commerce (often the Hotel / Motel taxes are used to fund this payment) and Industrial Development Authority.

- 7530 **Employment security** is charged with expenditures for the administration of unemployment compensation programs, public employment offices, and related activities.

- 7540 **Tourism** is charged with expenditures to enhance tourism including the operations of welcome centers and rest areas. Often the Hotel / Motel taxes are used to fund this activity (see revenue account 31.4100).

- 7550 **Downtown development** is charged with expenditures to develop the downtown areas of the government.

- 7560 **Enterprise operations** is charged with expenditures to operate enterprise type services that enhance economic development.

- 7561 **Mass transit** is charged with expenses to operate a government's mass transit system.

- 7563 **Airport** is charged with expenses to operate a government's airport. Payments to an Airport Authority should be classified here.

- 7564 **Parking** is charged with expenses to operate a government's parking facilities.

- 7565 **Special facilities** is charged with expenses to operate a government's special

facilities.

## **7600 ★ Economic opportunity**

**Economic opportunity** is charged with expenditures for various programs designed to eliminate or ameliorate poverty and its causes. Expenditures should be classified according to the specific type of program and/or project and in accordance with current federal grants made for such programs as follows.

7610	<b>Job corps</b>
7611	<b>Men's urban training centers</b>
7612	<b>Women's urban training centers</b>
7613	<b>Rural conservation centers</b>
7614	<b>Youth camps</b>
7620	<b>Youth work-training programs</b>
7621	<b>In-school projects</b>
7622	<b>Out-of-school projects</b>
7630	<b>Community action programs</b>
7631	<b>Preschool readiness instruction</b>
7632	<b>Study centers</b>
7633	<b>Day-care centers</b>
7634	<b>Remedial instruction for elementary school students</b>
7635	<b>Family health education</b>
7636	<b>Other projects</b>
7640	<b>Adult basic education</b>
7650	<b>Assistance to migrant agricultural workers and families</b>
7660	<b>Work experience programs for needy persons</b>
7670	<b>Job training</b>
7680	<b>Comprehensive economic opportunity program</b> to account for locally established programs providing multiple types of assistance.

## **8000 ★ DEBT SERVICE**

**DEBT SERVICE** includes interest and principal payments on general long-term debt.

## **9000 ★ OTHER FINANCING USES**

**OTHER FINANCING USES** includes limited financial outflows classified separately from expenditures.

## **OBJECT CLASSIFICATIONS**

This classification is used to describe the service or commodity obtained as the result of an expenditure. There are nine major object categories, each of which is further subdivided. The following are definitions of the object classes and selected subject categories.

<i>Code</i>	<i>Description</i>
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### **51. PERSONAL SERVICES AND EMPLOYEE BENEFITS**

**51.1000 ★ Personal services—salaries and wages**

**Personal services—salaries and wages.** Amounts paid to both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the government. The last two positions in this number series have not been used so that a job classification code can be inserted by the government if desired (e.g., vacation pay, sick pay, incentive pay, shift premium pay, standby pay, and longevity pay).

51.1100      **Regular employees.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the government.

51.1200      **Temporary employees.** Full-time, part-time, and prorated portions of the costs for work performed by employees of the government who are hired on a temporary or substitute basis.

51.1300      **Overtime.** Amounts paid to employees of the government in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated.

**51.2000 ★ Personal services—employee benefits**

**Personal services—employee benefits.** Amounts paid by the government on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, although not paid directly to employees, are part of the cost of personal services. The last two positions in this number series have not been used so that a job classification code can be inserted by the government if desired.

51.2100      **Group insurance.** Employer's share of any insurance plan.

51.2200      **Social Security (FICA) contributions.** Employer's matching share of Social Security.

51.2300      **Medicare.** Employer's matching share of federal Medicare tax.

51.2400      **Retirement contributions.** Employer's share of any state or local employee retirement system, including employer's contribution to a deferred compensation plan, including the amount paid for employees assigned to federal programs. Payments to the ACCG and GMA retirement plans would be classified here.

51.2500      **Tuition reimbursements.** Amounts reimbursed by the government to any employee qualifying for tuition reimbursement, based on government policy.

51.2600      **Unemployment insurance.** Amounts paid by the government to provide unemployment compensation for its employees.

51.2700      **Workers' compensation.** Amounts paid by the government to provide workers' compensation insurance for its employees.

51.2900      **Other employee benefits.** Employee benefits other than those classified above.

Government may establish subcodes locally for various accrued amounts, such as unused compensated absences.

## 52. PURCHASED / CONTRACTED SERVICES

### 52.1000 Purchased professional and technical services

**Purchased professional and technical services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, physicians, lawyers, and consultants. A separate account should be established for each type of service provided to the government.

52.1100 ★ **Official / administrative.** Services in support of the government's various policy-making and managerial activities. These services include management consulting activities directed toward general governance or business and financial management of the government, management support activities, election, and tax-assessing and collecting services.

52.1200 ★ **Professional.** Services supporting government operations and administration. These include the services of physicians, lawyers, architects, engineers, surveyors, auditors, actuaries, therapists, systems analysts, solicitors, and planners. Architectural and engineering services that result in the completion of a capital asset should be charged to object 54.1000, Property. If legal fees are part of a bond issuance, record expenditures in 58.4000.

52.1300 ★ **Technical.** Services to the government that are not regarded as professional but that require basic scientific knowledge, manual skills, or both. These services include data processing, purchasing, court-reporting, water-testing, and warehousing.

### 52.2000 Purchased-property services

**Purchased-property services.** Services purchased to operate, repair, maintain, and rent property owned or used by the government. These services are performed by persons other than government employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

52.2100 ★ **Cleaning services.** Services purchased to clean buildings (apart from services provided by government employees).

52.2110 **Disposal.** Expenditures for garbage pickup and handling not provided by government personnel.

52.2120 **Snow plowing.** Expenditures for snow removal not provided by government personnel.

52.2130 **Custodial.** Expenditures to an outside contractor for custodial services.

52.2140 **Lawn care.** Expenditures for lawn and grounds upkeep, minor landscaping, and nursery service not provided by government personnel.

52.2200 ★ **Repairs and maintenance.** Expenditures for repair and maintenance services not provided directly by government personnel. These expenditures include contracts and

agreements covering the upkeep of buildings and equipment.

- 52.2300 ★ **Rentals.** Costs for renting or leasing land, buildings, equipment, and vehicles.
- 52.2310 **Rental of land and buildings.** Expenditures for leasing or renting land and buildings for both temporary and long-term use by the government.
- 52.2320 **Rental of equipment and vehicles.** Expenditures for leasing or renting equipment or vehicles for both temporary and long-term use by the government. These expenditures include bus and other vehicle rental when operated by a local government, capital lease arrangements, and other rental agreements.

## 52.3000 Other purchased services

**Other purchased services.** Amounts paid for services separate from professional and technical services or property services.

- 52.3100 ★ **Insurance, other than employee benefits.** Expenditures for all types of insurance coverage, including property, liability, and fidelity. Group health insurance is not charged here, but is recorded under object 51.2100 (group insurance). If a government is self-insuring its risk management, it should use object 55.2000.
- 52.3200 ★ **Communications.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone, cellular phones, pagers, internet services, and postage.
- 52.3300 ★ **Advertising.** Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, sale of new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 52.1200 (professional).
- 52.3400 ★ **Printing and binding.** Expenditures for job printing and binding, usually according to specifications of the government. This category includes designing and printing forms and posters, as well as printing and binding government publications. Preprinted standard forms are not charged here, but are recorded under object 53.1100 (general supplies and materials).
- 52.3500 ★ **Travel.** Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the government. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.
- 52.3600 ★ **Dues and fees.** Expenditures for dues and fees. Examples include personnel in professional or authorized organizations, bailiff fees, jurors fees, witness fees, and court-ordered fees. The mandatory annual per capita fees paid to RDC's should be classified here. Fees for education and training are not included here, but are reported under object 52.3700 (education and training).
- 52.3700 ★ **Education and training.** Education and training expenditures are costs for training programs and activities, excluding travel and lodging.



- 52.3800 ★ **Licenses.** Expenditures for licenses for professional personnel.
- 52.3850 ★ **Contract labor.** Expenditures for the cost of payments to individuals (independent contractors), who are not employees, performing casual labor services for the government (e.g., poll workers, temporary workers, umpires).
- 52.3900 ★ **Other.** Expenditures for other purchased services not listed above.
- 53. SUPPLIES**
- 53.1000 Supplies**
- Supplies.** Amounts paid for items that are consumed or deteriorate through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 53.1100 ★ **General supplies and materials.** Expenditures for all supplies (other than those listed below) for the operation of a government, including freight.
- 53.1200 ★ **Energy.** Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies.
- 53.1210 **Water / sewerage.** Expenditures for water/sewage utility services from a private or public utility company.
- 53.1220 **Natural gas.** Expenditures for gas utility services from a public or private utility company.
- 53.1230 **Electricity.** Expenditures for electric utility services from a private or public utility company.
- 53.1240 **Bottled gas.** Expenditures for bottled gas, such as propane gas received in tanks.
- 53.1250 **Oil.** Expenditures for bulk oil normally used for heating.
- 53.1260 **Coal.** Expenditures for raw coal normally used for heating.
- 53.1270 **Gasoline/Diesel.** Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station.
- 53.1300 ★ **Food.** Expenditures for food used in various governmental activities including costs of catered meals.
- 53.1400 ★ **Books and periodicals.** Expenditures for books, textbooks, and periodicals available for general use, including reference books. These expenditures include the cost of workbook and textbook binding or repairs, as well as textbooks that are purchased to be resold or rented.
- 53.1500 **Supplies / inventory purchased for resale.** The cost of purchasing energy and goods and supplies for resale to the public to produce revenue for government operations and related expenses.
- 53.1510 ★ **Water.** The cost of purchasing water for resale to the public to produce revenue for government operations and related expenses.
- 53.1520 ★ **Gas.** The cost of purchasing gas for resale to the public to produce revenue for government operations and related expenses.

- 53.1530 ★ **Electricity.** The cost of purchasing electricity for resale to the public to produce revenue for government operations and related expenses.
- 53.1540 ★ **Telecommunications.** The cost of purchasing telecommunications inventory for resale to the public to produce revenue for government operations and related expenses.
- 53.1550 ★ **Garbage bags.** The cost of garbage bags for resale to the public to produce revenue for government operations and related expenses. Many governments require residents to purchase and use unique garbage bags in order for the residents' garbage to be picked up.
- 53.1590 ★ **Other.** The cost of purchasing other inventory items for resale to the public to produce revenue for government operations and related expenses.
- 53.1600 ★ **Small equipment.** Expenditures for items such as space heaters, coffee makers, office clocks, flatware, servers, warmers, and other small equipment.
- 53.1700 ★ **Other supplies,** including payments for uniform rental services.

#### 54. CAPITAL OUTLAYS

##### 54.1000 ★ Property

**Property.** Expenditures for acquiring fixed assets, including land or existing buildings, site improvements, infrastructure, and equipment. Any building contractor, architectural and engineering services costs relating to property would be classified here, rather than as a "purchased service." Proprietary fund types would report these purchases as capital assets, rather than as expenses.

- 54.1100 **Sites.** Expenditures for the purchase of land.
- 54.1200 **Site improvements.** Expenditures for acquiring improvements not associated with buildings. These improvements include the paving of parking lots and the building of fences and retaining walls. Also included are special assessments against the government for capital improvements, such as streets, curbs, and drains. Not included here, but generally charged to objects 52.1300 (technical) as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the government.
- 54.1300 **Buildings.** Expenditures for acquiring existing buildings. These expenditures include the principal amount of capital lease payments resulting in the acquisition of buildings, except payments to building authorities or similar agencies. Buildings constructed and alterations performed by the government's own staff are charged to objects 51.1000 (personal services—salaries and wages), 51.2000 (personal services—employee benefits), 53.1100 (general supplies and materials), and 54.1200 (site improvements), as appropriate.
- 54.1400 **Infrastructure.** Infrastructure that the government built or for which the government assumed title. Examples of infrastructure built by government include highways, roads, streets, bridges, sidewalks, curbs, gutters, tunnels, and street lights.

##### 54.2000 ★ Machinery and equipment

**Machinery and equipment.** Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles.

- 54.2100      **Machinery.** Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses.
- 54.2200      **Vehicles.** Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks, and buses.
- 54.2300      **Furniture and fixtures.** Expenditures for furniture and fixtures, including office furniture and building fixtures.
- 54.2400      **Computers.** Expenditures for mainframes, desktops, laptops, and peripheral equipment.
- 54.2500      **Other Equipment.** Expenditures for other equipment including office equipment (e.g., copy machines, calculators).

## **55. INTERFUND / INTERDEPARTMENTAL CHARGES**

### **55.1000 ★ Indirect cost allocations**

**Indirect cost allocations.** The allocation of expenditures to operating departments and divisions from the general fund or possibly other funds. Usually when an internal service fund charges another fund for a service, the charge relates to a specific service and the fund incurring the expenditure charges the cost to the applicable object. For example, a charge from the maintenance garage internal service fund would be reported in the repairs and maintenance object (52.2200), rather than in this object.

- 55.1100      **General.** The allocated costs of service departments and divisions of a general nature that cannot specifically be related to a service. For example, if a fund records the expenditure relating to an amount determined through an indirect cost rate, they would use this object.

### **55.2000 ★ Self-funded insurance**

**Self-funded insurance.** The allocated costs of maintaining self-funded insurance, including risk management.

- 55.2100      **Administrative fees.** Costs of administration of self-funded insurance, including fees paid to third party administrators.
- 55.2200      **Claims.** Insurance claims costs for the self-funded insurance program.
- 55.2300      **Judgments.** Insurance judgment costs for the self-funded insurance program.
- 55.2400      **Allocated Self-Insurance Costs.** Payments to the General Fund or an Internal Service Fund from other funds for premiums related to the government's risk financing activities accounted for in accordance with the provisions of GASB Cod. Sec. C50.121 or C50.124

**56. DEPRECIATION AND AMORTIZATION****56.1000 ★ Depreciation**

**Depreciation.** The recording of the periodic cost expiration of capital assets.

**56.2000 ★ Amortization**

**Amortization.** The recording of the periodic cost expiration of intangible type assets (e.g., bond issuance costs).

**57 OTHER COSTS****57.1000 ★ Intergovernmental**

**Intergovernmental.** Expenditures (transfers of resources) from one local government to another government entity (e.g., libraries).

**57.2000 ★ Payments to other agencies**

**Payments to other agencies.** Expenditures for payments to other agencies (e.g., volunteer fire departments, chambers of commerce, convention and visitors bureaus, United Way, and humane societies). Although these payments are for purchased services, they should be classified here.

**57.3000 ★ Payments to others**

**Payments to others.** Expenditures for payments to individuals and others (e.g., local government single employer pension plan).

**57.4000 ★ Bad debts**

**Bad debts.** Expenses for write off of bad debts in proprietary funds.

**57.5000 ★ Loss on disposition of fixed assets**

**Loss on disposition of fixed assets.** The loss occurring from the disposition of fixed assets (proprietary fund types only).

**57.9000 ★ Contingencies**

**Contingencies.** An account used for budgetary purposes only. If a government is going to use resources budgeted in this account, they would amend the budget and transfer the resources to the appropriate fund, function, activity and object accounts.

**58. DEBT SERVICE.** Expenditures for both long-term and short-term debt.**58.1000 ★ Principal**

**58.1100 Bonds** is charged with expenditures for periodic principal maturities of general obligation and revenue bonds.

**58.1200 Capital lease** is charged with expenditures for payment of capital leases.

**58.1300 Other debt** is charged with payment of principal on general long-term debt other than

bonds or capital leases.

**58.2000 ★ Interest**

**Interest.** Expenditures for short-term and long-term debt.

58.2100      **Bonds** is charged with periodic interest payments on general obligation and revenue bonds.

58.2200      **Capital lease** is charged with interest payments on capital leases.

58.2300      **Other debt** is charged with interest payments on tax anticipation notes and general long-term debt other than bonds or capital leases.

**58.3000 ★ Fiscal agent's fees**

**Fiscal agent's fees** is charged with payments made to financial institutions for services rendered in paying interest and redeeming debt.

**58.4000 ★ Issuance costs**

**Issuance costs** is charged with payments to bond underwriters, legal fees, and other costs associated with bond issuance.

**58.5000 ★ Advance refunding escrow**

**Advance refunding escrow** is charged with payments made to an escrow agent from sources other than refunding proceeds, normally debt service fund resources.

**61. OTHER FINANCING USES** (use with function 9000 only)

**61.1000 ★ Operating transfers out** (specify fund)

**Operating transfers out.** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**61.2000 ★ Operating transfers out to component units**

**Operating transfers out to component units** are the financial outflows to discretely presented component units of the government reporting entity that are not classified as quasi-external transactions, reimbursements, loans, or advances.

**61.3000 ★ Payments to refunded bond escrow agent**

**Payments to refunded bond escrow agent** are payments to an escrow agent from advance refunding bond proceeds that are to be placed in an irrevocable trust.

**61.4000 ★ Residual equity transfers out** (specify fund)

**Residual equity transfers out.** Non-recurring or non-routine transfer of equity to other funds.

**61.5000 ★ Discount on bonds sold**

**Discount on bonds sold** is the adjustment in the interest rate that reflects the difference between the present value and the face amount of bonds when the former is less than the latter.

Common Uses of Balance Sheet Accounts

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		General and Special Revenue	Debt Service	Capital Projects	General Fixed Assets	General Long-Term Debt	Enterprise	Internal Service	Expendable Trust	Non- Expendable Trust	Pension Trust	Agency
<b>11</b>	<b>Assets and Other Debits</b>											
<b>1000</b>	<b>Current assets</b>											
1100	Cash (including cash equivalents)	X	X	X	-	-	X	X	X	X	X	X
1110	Cash in bank	X	X	X	-	-	X	X	X	X	X	X
1160	Petty cash	X	-	-	-	-	X	X	-	-	-	-
1180	Change fund	X	-	-	-	-	X	X	-	-	-	-
1200	Cash with fiscal agent	X	X	-	-	-	X	-	-	-	-	-
1300	Investments-current	X	X	X	-	-	X	X	X	X	X	X
1400	Interest receivable-investments	X	X	X	-	-	X	X	X	X	X	X
1500	Taxes receivable-current	X	X	-	-	-	-	-	-	-	-	-
1510	Allowance for uncollectible current taxes (credit)	X	X	-	-	-	-	-	-	-	-	-
1600	Taxes receivable-delinquent	X	X	-	-	-	-	-	-	-	-	-
1610	Allowance for uncollectible delinquent taxes (credit)	X	X	-	-	-	-	-	-	-	-	-
1700	Interest and penalties receivable-taxes	X	X	-	-	-	-	-	-	-	-	-
1710	Allowance for uncollectible interest and penalties (credit)	X	X	-	-	-	-	-	-	-	-	-
1800	Tax liens receivable	X	X	-	-	-	-	-	-	-	-	-
1810	Allowance for uncollectible tax liens (credit)	X	X	-	-	-	-	-	-	-	-	-
1900	Accounts receivable	X	-	-	-	-	X	X	-	-	-	-
1930	Allowance for uncollectible accounts receivable (credit)	X	-	-	-	-	X	X	-	-	-	-
2100	Unbilled accounts receivable	X	-	-	-	-	X	X	-	-	-	-
2110	Allowance for uncollectible unbilled accounts receivable (credit)	X	-	-	-	-	X	X	-	-	-	-
2200	Special assessments receivable -current	X	X	-	-	-	X	-	-	-	-	-
2230	Allowance for uncollectible current special assessments (credit)	X	X	-	-	-	X	-	-	-	-	-
2300	Special assessments receivable -non-current	X	X	-	-	-	X	-	-	-	-	-
2330	Allowance for uncollectible											

Common Uses of Balance Sheet Accounts

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		General and	Debt	Capital	General	General			Expendable	Non-	Pension	
		Special	Service	Projects	Fixed	Long-Term	Enterprise	Internal	Trust	Expendable	Trust	Agency
		Revenue			Assets	Debt		Service		Trust		
	non-current special assessments (credit)	X	X	-	-	-	X	-	-	-	-	-
2400	Special assessments receivable -delinquent	X	X	-	-	-	X	-	-	-	-	-
2430	Allowance for uncollectible-delinquent special assessments (credit)	X	X	-	-	-	X	-	-	-	-	-
2500	Special assessments liens receivable	X	X	-	-	-	X	-	-	-	-	-
2510	Allowance for uncollectible special assessment liens (credit)	X	X	-	-	-	X	-	-	-	-	-
2600	Interest receivable-special assessments	X	X	-	-	-	X	-	-	-	-	-
2630	Allowance for uncollectible special assessment interest (credit)	X	X	-	-	-	X	-	-	-	-	-
2700	Intergovernmental receivable	X	X	X	-	-	X	-	-	-	-	-
2800	Notes receivable	X	-	-	-	-	X	-	-	-	-	-
2830	Allowance for uncollectible notes (credit)	X	-	-	-	-	X	-	-	-	-	-
2900	Rent receivable	X	-	-	-	-	X	X	-	-	-	-
2930	Allowance for uncollectible rent (credit)	X	-	-	-	-	X	X	-	-	-	-
3100	Due from other funds-_____fund	X	X	X	-	-	X	X	X	X	X	X
3200	Interfund receivable-_____fund	X	X	X	-	-	X	X	X	X	X	X
3300	Advances to other funds-_____fund	X	-	-	-	-	X	-	-	-	-	-
3400	Advances to other governments	X	-	-	-	-	X	-	-	-	-	-
3500	Advances to employees	X	-	-	-	-	X	X	-	-	-	-
3600	Inventories-materials and supplies	X	-	-	-	-	X	X	-	-	-	-
3700	Inventories-stores for resale	X	-	-	-	-	X	X	-	-	-	-
3800	Prepaid items	X	-	-	-	-	X	X	-	-	-	-
3900	Unamortized premiums on investments	-	-	-	-	-	X	X	-	-	-	-
4100	Unamortized discounts on investments (credit)	-	-	-	-	-	X	X	-	X	X	-



# Common Uses of Balance Sheet Accounts

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		General and Special Revenue	Debt Service	Capital Projects	General Fixed Assets	General Long-Term Debt	Enterprise	Internal Service	Expendable Trust	Non- Expendable Trust	Pension Trust	Agency
<b>5000</b>	<b>Non-current assets</b>											
5100	Receivables-non-current	X	-	-	-	-	X	-	-	-	-	-
5200	Investments-long-term	X	-	-	-	-	X	X	X	X	X	-
5300	Deferred charges	-	-	-	-	-	X	-	-	-	-	-
<b>6000</b>	<b>Restricted assets</b>											
6100	Cash	X	X	X	-	-	X	X	X	X	X	X
6200	Investments	X	X	X	-	-	X	X	X	X	X	X
6300	Customer deposits	X	-	-	-	-	X	-	-	-	-	X
<b>7000</b>	<b>Capital assets</b>											
7100	Sites	-	-	-	X	-	X	X	-	X	-	-
7200	Site improvements	-	-	-	X	-	X	X	-	X	-	-
7210	Accumulated depreciation -site improvements	-	-	-	X	-	X	X	-	X	-	-
7300	Infrastructure	-	-	-	X	-	X	X	-	-	-	-
7310	Accumulated depreciation -Infrastructure	-	-	-	X	-	X	X	-	-	-	-
7400	Buildings	-	-	-	X	-	X	X	-	X	-	-
7410	Accumulated depreciation -buildings (credit)	-	-	-	X	-	X	X	-	X	-	-
7500	Machinery and equipment	-	-	-	X	-	X	X	-	X	-	-
7510	Accumulated depreciation -Machinery and equipment (credit)	-	-	-	X	-	X	X	-	X	-	-
7600	Construction in progress	-	-	-	X	-	X	X	-	X	-	-
<b>8000</b>	<b>Other assets</b>											
8100	Investments-joint venture	-	-	-	X	-	X	-	-	-	-	-
<b>9000</b>	<b>Other debits</b>											
9100	Amount available	-	-	-	-	X	-	-	-	-	-	-
9200	Amount to be provided	-	-	-	-	X	-	-	-	-	-	-
<b>12</b>	<b>Liabilities</b>											
<b>1000</b>	<b>Current liabilities</b>											
1100	Accounts payable	X	X	X	-	-	X	X	X	X	X	X
1200	Salaries and wages payable	X	-	X	-	-	X	X	-	-	-	-
1300	Payroll deductions payable	X	-	X	-	-	X	X	-	-	-	-
1400	Employer's share of employee benefits-current	X	-	X	-	-	X	X	-	-	-	-
1500	Claims and judgments payable	X	-	-	-	X	X	X	-	-	-	-
1600	Contracts payable	X	-	X	-	-	X	X	-	-	-	-
1700	Retainage payable	X	-	X	-	-	X	X	-	-	-	-

Common Uses of Balance Sheet Accounts

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		General and	Debt	Capital	General	General			Non-	Pension		
		Special	Service	Projects	Fixed	Long-Term	Enterprise	Internal	Expendable	Expendable	Trust	Agency
		Revenue			Assets	Debt		Service	Trust	Trust	Trust	
1800	Intergovernmental payable	X	-	-	-	-	X	-	-	-	-	-
1900	Due to other funds-_____fund	X	X	X	-	-	X	X	X	X	X	X
2100	Interfund payable-_____fund	X	-	X	-	-	X	X	-	-	-	-
2200	Matured bonds payable	X	X	-	-	-	X	-	-	-	-	-
2300	Matured interest payable	X	X	-	-	-	X	-	-	-	-	-
2400	Accrued interest payable	X	-	X	-	-	X	X	-	-	-	-
2500	Deferred revenue	X	X	-	-	-	X	X	-	-	-	-
2600	Deposits payable	X	-	X	-	-	X	-	-	-	-	-
2700	Notes payable-current	X	-	-	-	X	X	-	-	-	-	-
2800	Bonds payable-current	-	-	-	-	X	X	-	-	-	-	-
2820	General obligation bonds payable	-	-	-	-	X	X	-	-	-	-	-
2840	Special assessment debt payable with government commitment	-	-	-	-	X	X	-	-	-	-	-
2860	Revenue bonds payable	-	-	-	-	X	X	-	-	-	-	-
2880	Other bonds payable	-	-	-	-	X	X	-	-	-	-	-
2900	Arbitrage payable-current	-	X	X	-	X	X	-	-	-	-	-
3100	Capital leases payable-current	-	-	-	-	X	X	X	-	-	-	-
3200	Closure and post-closure care-current	-	-	-	-	-	X	-	-	-	-	-
3300	Other current liabilities	X	X	X	-	-	X	X	X	X	X	X
<b>5000 Non-current liabilities</b>												
5100	Advances from other funds-_____fund	X	-	X	-	X	X	-	-	-	-	-
5200	Employer's share of employee benefits-non-current	X	-	-	-	X	X	X	-	-	-	-
5300	Notes payable-non-current	-	-	-	-	X	X	-	-	-	-	-
5400	Capital leases payable-non-current	-	-	-	-	X	X	X	-	-	-	-
5500	Deferred compensation benefits payable	-	-	-	-	-	-	-	X	-	-	-
5600	Bonds payable-non-current	-	-	-	-	X	X	-	-	-	-	-
5620	General obligation bonds payable	-	-	-	-	X	X	-	-	-	-	-
5640	Special assessment debt with government commitment	-	-	-	-	X	X	-	-	-	-	-
5660	Revenue bonds payable	-	-	-	-	X	X	-	-	-	-	-

Common Uses of Balance Sheet Accounts

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		General and	Debt	Capital	General	General			Non-	Pension		
		Special	Service	Projects	Fixed	Long-Term	Enterprise	Internal	Expendable	Expendable	Trust	Agency
		Revenue			Assets	Debt		Service	Trust	Trust	Trust	
5680	Other bonds payable	-	-	-	-	X	X	-	-	-	-	-
5700	Deferred amounts for bond refundings (debit or credit balance)	-	X	-	-	-	X	-	-	-	-	-
5800	Unamortized premiums on bonds	-	-	-	-	-	X	-	-	-	-	-
5900	Unamortized discounts on bonds (debit)	-	-	-	-	-	X	-	-	-	-	-
6000	Arbitrage payable-non-current	-	X	X	-	X	X	-	-	-	-	-
6100	Closure and post-closure care-non-current	-	-	-	-	-	X	-	-	-	-	-
6200	Other non-current liabilities	-	-	-	-	X	X	X	-	-	-	-
<b>7000</b>	<b>Liabilities payable from restricted sources</b>											
7100	Customer deposits payable	-	-	-	-	-	X	-	-	-	-	-
7200	Revenue bonds payable	-	-	-	-	-	X	-	-	-	-	-
7300	Accrued interest payable	-	-	-	-	-	X	X	-	-	-	-
<b>13</b>	<b>Equities and Other Credits</b>											
<b>1000</b>	<b>Other credits</b>											
1100	Investment in general fixed assets	-	-	-	X	-	-	-	-	-	-	-
<b>2000</b>	<b>Contributed capital</b>											
2100	Contributed capital-government	-	-	-	-	-	X	X	-	-	-	-
2200	Contributed capital-customers	-	-	-	-	-	X	-	-	-	-	-
2300	Contributed capital-developers	-	-	-	-	-	X	-	-	-	-	-
2400	Contributed capital-intergovernmental	-	-	-	-	-	X	X	-	-	-	-
<b>3000</b>	<b>Retained earnings</b>											
3100	Retained earnings-reserved for revenue bond operations and maintenance	-	-	-	-	-	X	-	-	-	-	-
3200	Retained earnings-reserved for revenue bond construction	-	-	-	-	-	X	-	-	-	-	-
3300	Retained earnings-reserved for revenue bond current debt service	-	-	-	-	-	X	-	-	-	-	-
3400	Retained earnings-reserved for revenue bond future debt service	-	-	-	-	-	X	-	-	-	-	-
3500	Retained earnings-reserved for revenue bond renewal and replacement	-	-	-	-	-	X	-	-	-	-	-

# Common Uses of Balance Sheet Accounts

		Governmental Funds			Account Groups		Proprietary Funds		Fiduciary Funds			
		General and Special Revenue	Debt Service	Capital Projects	General Fixed Assets	General Long-Term Debt	Enterprise	Internal Service	Expendable Trust	Non- Expendable Trust	Pension Trust	Agency
3600	Retained earnings-reserved for _____	-	-	-	-	-	X	X	-	-	-	-
3700	Retained earnings-unreserved	-	-	-	-	-	X	X	-	-	-	-
4000	Fund balance											
4100	Fund balance-reserved											
4105	Fund balance-reserved for debt service	X	X	-	-	-	-	-	-	-	-	-
4110	Fund balance-reserved for endowments	X	-	-	-	-	-	-	-	X	-	-
4115	Fund balance-reserved for encumbrances	X	-	X	-	-	-	-	-	-	-	-
4120	Fund balance-reserved for inventories	X	-	-	-	-	-	-	-	-	-	-
4125	Fund balance-reserved for prepaid items	X	-	-	-	-	-	-	-	-	-	-
4130	Fund balance-reserved for non-current loans receivable	X	-	-	-	-	-	-	-	-	-	-
4135	Fund balance-reserved for advances to other funds	X	-	-	-	-	-	-	-	-	-	-
4140	Fund balance-reserved for fixed assets held for resale	X	-	-	-	-	-	-	-	-	-	-
4145	Fund balance-reserved for employees' pension benefits	-	-	-	-	-	-	-	-	-	X	-
4150	Fund balance-reserved for _____	X	X	X	-	-	-	-	X	X	X	-
4200	Fund balance-unreserved											
4210	Fund balance-unreserved designated for _____	X	X	X	-	-	-	-	-	-	-	-
4220	Fund balance-unreserved undesignated	X	X	X	-	-	-	-	X	X	X	-

Source: Adapted from Appendix C, "Illustrative Accounts, Classifications and Descriptions" in Government Finance Officers Association (GFOA), *Governmental Accounting. Auditing and Financial Reporting*. Chicago, Ill. GFOA, 1990, pp. 405-10.



**GEORGIA DEPARTMENT OF  
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